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BRYCE'S  
HAND-BOOK  
OF THE  
CANADIAN TARIFF,  
1894.

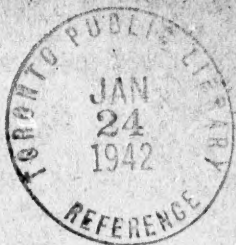
**ARRANGED ALPHABETICALLY.**

TORONTO :  
WILLIAM BRYCE, PUBLISHER.

Social  
Sciences  
STACKS

## EXCISE TARIFF, CANADA.

<b>Spirits—</b>	
When made from raw grain.....	\$1.50 p. proof gal.
When made from malted barley.....	\$1.52 p. proof gal.
When made from molasses or other sweetened matter.....	\$1.53 p. proof gal.
Malt.....	1½c. p. lb.
Malt liquor, when made in whole or part from any other substance than malt.....	10c. p. gal.
Vinegar.....	6c. p. gal.
Tobacco.....	25c. p. lb.
Cigarettes, weighing not more than 3 lbs. per M....	\$1.50 p. 1,000.
Cigarettes, weighing more than 3 lbs. per M.....	\$6 p. 1,000.
Tobacco, made from Canadian leaf.....	5c. p. lb.
Canada Twist Tobacco.....	5c. p. lb.
Snuff, when containing not more than 40 per cent. of moisture, or when containing over 40 per cent. of moisture and put up in packages of less than 5 lbs. each.....	25c. p. lb.
Snuff, moist, when containing over 40 per cent. of moisture and when in packages of 5 lbs. and over.....	18c. p. lb.
Cigars, from foreign leaf.....	\$6 p. M.
Cigars, from Canadian leaf.....	\$3 p. M.
Cigars, from any leaf, when put up in packages of less than 10 each.....	\$7 p. M.



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**BRYCE'S**

**HAND-BOOK**

OF THE

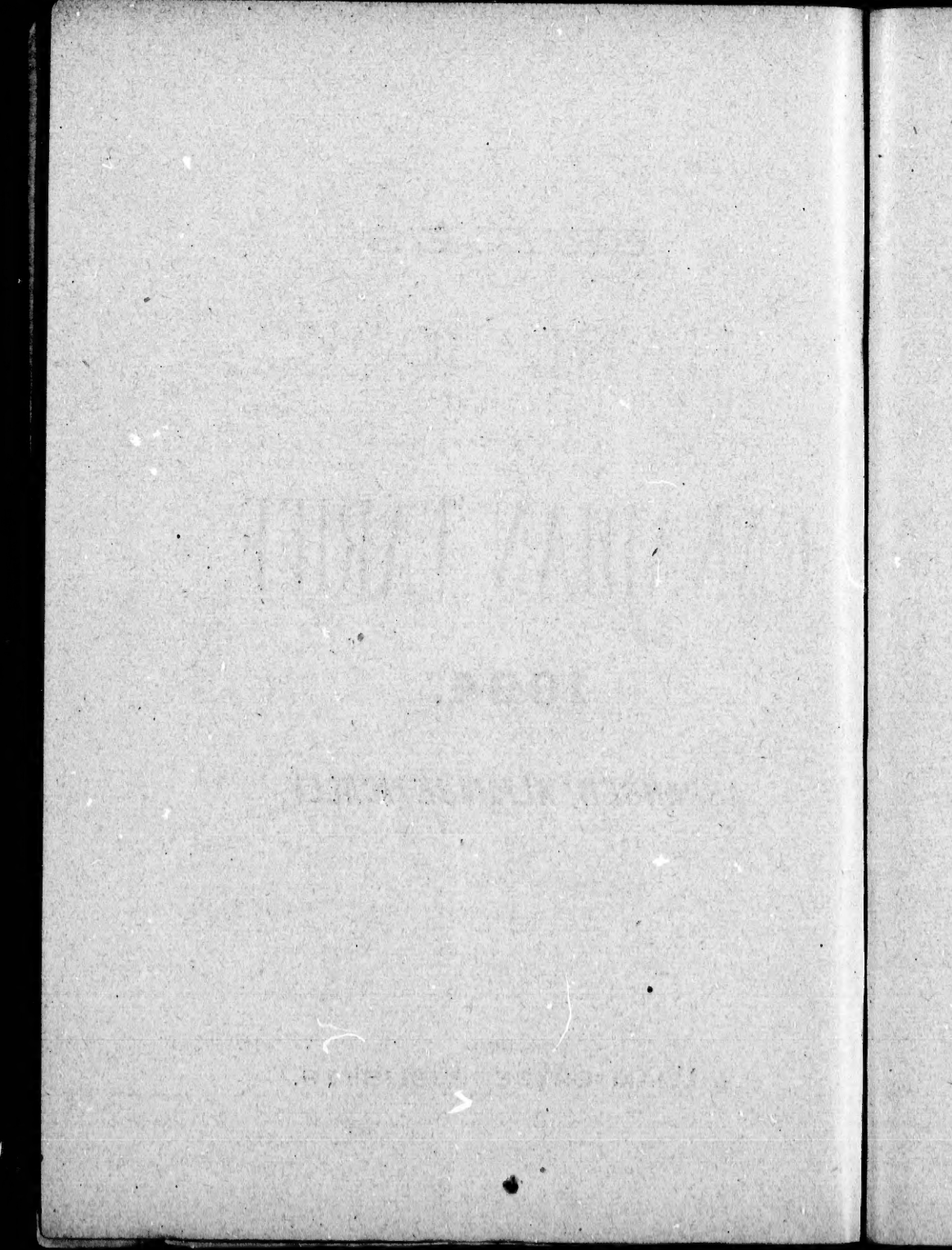
**CANADIAN TARIFF,**

**1894.**

***ARRANGED ALPHABETICALLY.***



TORONTO:  
**WILLIAM BRYCE, PUBLISHER.**





AN ACT TO CONSOLIDATE AND AMEND THE ACTS  
RESPECTING THE DUTIES OF CUSTOMS.

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HER MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act shall be cited as "The Customs Tariff, 1894"
2. In this Act, and in any other Act relating to Customs, unless the context otherwise requires,—
  - (a) The initials "n.e.s." represent and have the meaning of the words "not elsewhere specified";
  - (b) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for"
  - (c) The expression "gallon" means an Imperial gallon;
  - (d) The expression "ton" means two thousand pounds avoirdupois;
  - (e) The expression "proof" or "proof spirits" when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.
  - (f) The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs' Standard Gauge;
  - (g) The expression "in diameter," when applied to tubing, means the actual inside diameter;

(h) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

(i) The expression "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.

3. The expressions mentioned in section two of "The Customs Act," as amended by section two of "The Customs Amendment Act, 1888," whenever they occur herein, or in any Act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said sections two; and any power conferred upon the Governor in Council by "The Customs Act" to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby abrogated or impaired.

4. Subject to the provisions of this Act, and to the requirements of "The Customs Act," chapter thirty-two of the Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A\* to this Act, the several rates of duties of Customs set forth and described in the said Schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.

5. Subject to the same provisions and to the further conditions contained in Schedule B\* to this Act, all goods enumerated in the said Schedule B\* may be imported into Canada or may be taken out of warehouse for consumption therein, without the payment of any duties of Customs thereon.

6. The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act, is prohibited; and any such goods if imported shall thereby become forfeited to the Crown, and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

7. The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may

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\* Schedule A includes all goods on which duty is payable, Schedule B all goods in the free list, but the two arranged by us alphabetically for general convenience.—PUB.

be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in the said countries respectively.

8. Eggs may be imported into Canada free of duty, or at a less duty than is provided for by this Act, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that eggs from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on eggs under such proclamation when imported into Canada.

9. Whenever it appears to the satisfaction of the Governor in Council that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada, in reduction or repeal of the duties now in force in the said countries, he may by proclamation, order the whole or part of the duty of thirty per centum *ad valorem* hereby imposed upon wines imported into Canada to be remitted as respects importations from the said countries or from that one of the said countries by the Government of which such change in its tariff of duties has been made as aforesaid.

10. Shingles and pulp wood, or either of them, may be imported into Canada free of duty, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that shingles and pulp wood, or either of them, from Canada may be imported into the United States free of duty.

11. Any or all of the following things, that is to say : green or ripe apples, beans, buckwheat, pease, potatoes, rye, rye flour, hay and vegetables specified in Schedule A to this Act, (p. 66), shall be free of duty when imported into Canada from the country of production upon the proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country imposes no duty on the like product or products imported into it from Canada.

12. Barley and Indian corn shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country whence either or both these products are imported admits both these products free of duty imported into it from Canada.



13. If any country imposes a duty upon the articles enumerated in items 734 to 745,† both inclusive, in the schedule to this Act, or upon any of such articles, when imported into such country from Canada, the Governor in Council may, by proclamation published in the *Canada Gazette*, declare the following export duties, or any of them, chargeable upon logs exported from Canada to such country, that is to say: on pine, Douglas fir, spruce, fir balsam, cedar, elm and hemlock logs, an export duty not exceeding three dollars per thousand feet, board measure; and in case of the export of any of the above-mentioned logs in shorter lengths than nine feet, then a rate per cord may be levied in the same way, not greater than the equivalent of the above-mentioned rate per thousand feet, board measure; and such export duty shall be chargeable accordingly, after the publication of such proclamation: Provided, that the Governor in Council may, by proclamation, published in like manner, from time to time, remove and re-impose such export duty.

14. Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada, provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs, and are fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, that the property in such goods or packages has continued in the person by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

15. On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a drawback of ninety per cent of the duty paid.

16. The export of deer, wild turkeys, quail, partridge prairie fowl and woodcock in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on

† The items Nos 734 to 745 in the Government Act refer to lumber in its various forms, sawn and unsawn.



reasonable cause of suspicion of intention to export, be seized by any officer of the Customs, and if such intention is proved, shall be dealt with as for breach of the Customs laws; provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

17. Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the Controller of Customs; and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Controller, changed; and the decision of the Commissioner with such approval shall be final.

18. In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Controller of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

19. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same alone, or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of costs, valued for duty and duty shall be paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labour and material used or expended in Canada in completing the manufacture thereof or putting up or labelling the same.

20. All medicinal preparations whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.

21. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids,—and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors or other liquids are contained,—and every package being the first receptacle or covering inclosing goods for purpose of sale, shall in all cases not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty to be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain; and when they contain goods subject to a specific duty only, such packages shall be charged with a duty of customs of twenty per cent. *ad valorem*, to be computed upon their original fair market value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent. *ad valorem*, provided the contents thereof are not of such a nature that the destruction of the package becomes necessary in order to release the goods,—and all other packages containing free goods and being the first receptacles or inner covering inclosing goods for the purpose of sale, and which are not the usual and ordinary outside packages in which such goods as they contain are packed for exportation shall be dutiable at the same rate as if imported empty; but all packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty. *Provided further*, that all special packages or coverings unlike those in which such goods as they contain are usually packed for home consumption, and all such packages or coverings as are apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rates of duty as they

would be subject to if imported empty or separate from their contents.

22. Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up or used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence, and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

23. With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes, at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty shall make and subscribe to the following affidavit or affirmation before the collector of Customs at the port of entry:—

I, *(name of importer)* the undersigned, importer of the *(name of the goods or articles)* mentioned in this entry, do solemnly *(swear or affirm)* that such *(names of the goods or articles)* are imported by me for the manufacture of *(names of the goods to be manufactured)* in my own factory, situated at *(name of the place, county and province)*, and that no portion of the same will be used for any other purpose or disposed of until so manufactured.

24. The following Acts are hereby repealed:—Chapter thirty-three of the Revised Statutes intituled "An Act respecting the duties of Customs"; chapter thirty-nine of the statutes of 1887, intituled "An Act to amend the Act respecting the duties of Customs"; chapter fifteen of the statutes of 1888, intituled "An Act to amend chapter thirty-three of the Revised Statutes of Canada, respecting the duties of Customs"; chapter twenty of the statutes of 1890, intituled "An Act to amend the Acts respecting the duties of Customs"; chapter twenty-one of the statutes of 1890, intituled "An Act to amend the Act of the present session, intituled An Act to amend the Acts respecting the duties of Customs"; chapter forty-five of the statutes of 1891, intituled "An Act to amend the Acts respect-

ing the duties of Customs"; chapter twenty-one of the statutes of 1892, intituled "An Act further to amend the Acts respecting the duties of Customs"; and chapter sixteen of the statutes of 1893, intituled "An Act further to amend the Act respecting the duties of Customs."

25. All Orders in Council and all departmental regulations inconsistent with any of the provisions of this Act are hereby repealed.

26. The foregoing provisions of this Act shall be held to have come into force on the twenty-seventh day of March, in the present year one thousand eight hundred and ninety-four, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day: Provided that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on or after the 27th day of March, 1894, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the said 27th day of March, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.



P. S.—You will notice that in many cases we refer you to another clause rather than give the rate of duty, as we think it better for you to read the whole clause bearing on the article in question. [Pub.

## DOMINION OF CANADA CUSTOMS TARIFF.

For duty on packages see section 21 of the Act, page 8 of this book.

All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of ..... 20 p.c.

*Duty.*

Schedules A. and B. alphabetically arranged.

### A.

Acids used for medicinal, chemical or manufacturing purposes, not specially provided for in this Act. Free.

Acid, acetic and pyroligneous of any strength, when imported by dyers, calico printers or manufacturers of acetates or colours, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colours in their own factories, under such regulations as are established by the Governor in Council ..... 25 p.c.

Acid, glacial acetic acid or acetic acid exceeding the strength of proof, when imported by druggists and other than dyers, calico printers, manufacturers of vinegar or acetates or colours, to be used in their own factories for purposes of manufacture other than those mentioned in the next preceding item a specific duty equal to the strength of proof ..... 15c. per Imp. gall.

Additional per gallon for each degree of strength in excess of the strength of proof ..... 1c. add.

	Duty.
Acid, sulphuric.....	4-10 p. c. lb.
Acid, acetic and pyroligenous, n.e.s., and vinegar, a specific duty for each gallon of any strength not exceeding the strength of proof.....	15 p.c.
And for each degree of strength in excess of the strength of proof an additional duty of.....	2c. add'l.
The strength of proof shall be held to be equal to six per cent of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council.	
Admiralty charts.....	Free.
Advertising bills and folders—see Labels.....	15c. per lb. & 25 p. c.
Advertising calendars—see Pamphlets.	
Adzes—see Picks.	
Albumenized and other papers and films chemically prepared for photographers' use.....	30 p.c.
Ale, beer and porter, when imported in casks or otherwise than in bottle.....	16c. p. gall.
Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon).....	24c. p. gall.
Alligator leather—see Leather, upper.	
Album insides made of paper.....	Free.
Almanacs—see Pamphlets.	
Almonds, walnuts, brazil nuts, pecans and shelled pea-nuts, n.e.s.....	3c. per lb.
Alum, in bulk only, ground or unground.....	Free.
Aluminum, or Aluminium sheets and alumina and chloride of aluminum or chloralum, sulphate of alumina and alum cake.....	Free.
Ambergis.....	Free.
Ammonia, sulphate of, sal-ammoniac.....	Free.
“Blanc fixe” and “Satin White,” nitrate of.....	Free.
Anatomical preparations and skeletons or parts thereof.....	Free.
Anchors.....	Free.
Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and a half inches deep.....	5c. p. box.
In half-boxes measuring not more than five inches long, four inches wide and one and five-eighths deep.....	2½c. p. ½ box.

	<i>Duty.</i>
Acid, phosphate .....	2c. p. lb.
Acid, muriatic and nitric, and all mixed acids .....	20 p.c.
And in quarter boxes, measuring not more than four inches and three-quarters long, three and a half inches wide and one and a quarter deep.	2c. p. $\frac{1}{4}$ box.
When imported in any other form. ....	30 p.c.
Aniline salts and arseniate of aniline, aniline dyes and coal tar dyes in bulk or packages of not less than one pound weight, including alizarine and artificial alizarine. ....	Free.
Aniline oil, crude .....	Free.
Animals brought into Canada temporarily, and for a period not exceeding three months, for the pur- pose of exhibition or of competition for prizes offered by any agricultural or other association ; (but a bond shall be first given in accordance with regulations prescribed by the Controller of of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Can- ada, or if not re-exported within the time speci- fied in such bond).....	Free.
Animals, living, n.e.s.....	20 p.c.
Annato, liquid or solid.....	Free.
Anodynes—see Medicinal preparations.	
Antelope leather—see Glove leathers.	
Antimony salts ; antimony, not ground, pulverized or otherwise manufactured .....	Free.
Antiquities—see Coins.	
Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada.....	Free.
Apples, including the duty on the barrels .....	40c. p. bbl.
Apple—see Trees.	
Apples, dried, dessicated or evaporated dates, figs and other dried, dessicated or evaporated fruits, n.e.s. ....	25 p.c.
Arc and incandescent—see Insulators.	
Arsenic .....	Free.
Articles for the use of the Governor-General.....	Free.
Articles when imported by and for the use of the Army and Navy: Arms, military or naval clothing, musical instruments for bands, mili- tary stores and munitions of war .....	Free.

*Duty.*

Articles for the personal use of Consuls-General who are natives or citizens of the country they represent and who are not engaged in any other business or profession .....	Free.
Articles imported by or for the use of the Dominion Government or any or the departments thereof, or by and for the Senate or House of Commons, including the following articles when imported by the said Government or through any of the departments thereof for the use of the Canadian militia: "Military clothing, musical instruments for military bands, military stores and munitions of war" .....	Free.
Artificial flowers .....	25 p.c.
Asbestos in any form other than crude, and all manufactures thereof .....	25 p.c.
Asphalt or asphaltum and bone pitch, crude only ...	Free.
Axes of all kinds, scythes, hay knives, lawn mowers, pronged forks, rakes, n.e.s., and hoes, and other agricultural tools or implements, n.e.s. ....	35 p.c.
Axle bars—see Axles.	
Axle blanks—see Axles.	
Axle grease—see Lubricating oils.	
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles, but not less than thirty-five per cent ..	\$20 p. ton.
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel, n. e. s .....	1c. p. lb. and 20 p.c.

**B.**

Babbit metal .....	10 p.c.
Bags—see Paper sacks.	
Bags or sacks of hemp, linen, or jute, and cotton seamless bags .....	20 p.c.
Baking powders—see Yeast.	



*Duty.*

Balances—see Safes.

Balls, billiard—see Billiard tables.

Balls, glass—see Carboys.

Bamboos, unmanufactured, bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades..... Free.

Bandages—see Belts.

Bank books—see Papers.

Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n. e. s. .... 35 p. c.

Bar iron or steel, rolled or hammered, comprising rounds and squares; shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than number sixteen gauge, whether in coils, bundles, rods or bars, n. e. s. ... \$10 p. ton.

Barbed wire fencing of iron or steel.....  $\frac{3}{4}$  c. p. lb.

Barley ..... 30 p. c.

Barrels, containing petroleum or its products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty. 20c. each.

Barrels or packages of Canadian manufacture which have been exported, filled with Canadian products, when returned, under such regulations as the Controller of Customs prescribes ..... Free.

Batting and sheet wadding—see Batts.

Beans ..... 15c. p. bush.

Beans, viz:—Tonquin, vanilla and nux vomica, crude only, locust beans and locust bean meal, and cocoa beans, not roasted, crushed or ground.... Free.

Beans in cans—see Tomatoes.

Beer and porter—see Ale.

Bees ..... Free.

Beeswax ..... 10 p. c.

Bells, when imported for the use of churches ..... Free.

Bells of any description, except for churches, and gongs ..... 25 p. c.

Belts or trusses, surgical, and suspensory bandages of all kinds ..... 25 p. c.

Belts—see Laces,

*Duty.*

Belting leather—see Leather.	
Belting of leather or other material, n.e.s . . . . .	20 p.c.
Bicycles and tricycles . . . . .	30 p.c.
Billets—see Iron and steel ingots.	
Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls, and cue racks . .	35 p.c.
Bills of exchange—see Bank notes.	
Bird cages . . . . .	35 p.c.
Bird skins and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation . . . . .	Free.
Biscuits of all kinds . . . . .	25 p.c.
Bismuth, metallic, in its natural state . . . . .	Free.
Bitters—see Medicinal preparations.	
Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty . . .	2c. p. lb.
Blacking, shoe, and shoemakers' ink, and shoe, harness and leather dressing, and harness soap . .	25 p.c.
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only . . . . .	Free.
Blankets—see Manufactures.	
Blast furnace slag . . . . .	Free.
Blood albumen and tannic acid . . . . .	Free.
Blooms—see Iron and steel ingots.	
Blue vitriol—see Sulphate of iron.	
Blueing, laundry blueing of all kinds . . . . .	25 p.c.
Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers . . . . .	7½ p.c.
Boilers—see Steam engines.	
Bolsters—see Furniture of wood.	
Bolting cloth, not made up . . . . .	Free.
Bolts—see Wrought iron.	
Bonds—see Bank notes.	
Bones, crude, not manufactured, burned, calcined, ground or steamed . . . . .	Free.
Bonnets—see Hats.	
Books, viz.:—Bibles, prayer-books, psalm and hymn and books printed in any language other than the English and French languages . . . . .	Free.

Duty.

Duty.

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Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind..... Free.

- Books printed by any government or by any association for the promotion of science or letters and official annual reports of religious or benevolent associations and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade... Free.

Books, not being printed or re-printed in Canada, which are included and used as text books in the curriculum of any university or incorporated college in Canada for the use of students thereof; books specially imported for the *bona fide* use of incorporated Mechanics' Institutes, public free libraries, and university and college libraries, and law libraries of any duly organized law association or society for the use of its members, not more than two copies of each book, under regulations made by the Governor in Council; and books, bound or unbound which have been printed and manufactured more than twelve years ..... Free.

Books, printed, periodicals and pamphlets, n.e.s., not being foreign reprints of British copyright works nor blank account books, nor copy-books, nor books to be written or drawn upon, nor bibles, prayer-books, psalm and hymn-books..... 6c. per lb.

Bookbinders' cloths ..... Free.

Bookbinders' tools and implements, including ruling machines..... 10 p.c.

Boots and shoes, n.e.s..... 25 p.c.

Boracic acid, and borax, ground or unground, in bulk of not less than twenty-five pounds only ..... Free.

Borax—see Boracic acid.

Border and coated papers—see Paper.

Borders—see Paper-hangings.

Botanical specimens..... Free.

Bottles, glass—see Carboys.

Box papers—see Paper.

Braces and suspenders and parts thereof ..... 35 p.c.

Braids, chains, cords, manufacture of hair—see Laces.

Braids—see Laces.

Brass and copper nails, rivets and burrs, and manufactures of brass or copper, n.e.s..... 30 p.c.

	<i>Duty.</i>
Brass, iron and copper wire twisted, when imported by manufacturers of boots and shoes for use in their own factories .....	Free.
Brass cups, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in their own factories .....	Free.
Brass, in bars, rods and bolts, drawn, plain and fancy tubing, not bent or otherwise manufactured, in lengths not less than six feet .....	Free.
Brass in strips for printers' rules, not finished .....	Free.
Brass, iron or steel, ribs of, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only .....	Free.
Brass, iron or steel rolled, round wire rods under three-eighths of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories .....	Free.
Brass scrap, and brass in sheet or plates .....	Free.
Brazil nuts—see Almonds.	
Brick for building and paving brick .....	20 p.c.
Bridge steel and iron sections—see Rolled iron.	
Brimstone—see Sulphur.	
Bristles .....	Free.
Britannia metal and German and nickel silver, manufactures of, not plated .....	25 p.c.
Britannia metal in pigs and bars .....	Free.
British copyright works, reprints of, until the end of the next session of Parliament .....	6c. per lb. and 12½ p.c.
And thereafter .....	6c. per lb.
British gum, dextrine, sizing cream and enamel sizing .....	10 p.c.
Bromine .....	Free.
Broom corn .....	Free.
Brooms—see Pails.	
Brushes—see Wood.	
Buck leather—see Glove leathers.	



	<i>Duty.</i>
Buckram for the manufacture of hat and bonnet shapes.....	Free.
Buckthorn and strip fencing of iron or steel .....	½c. p. lb.
Buckwheat .....	10c. p. bush.
Buckwheat meal or flour .....	½c. p. lb.
Buggies, carriages and pleasure carts, and similar vehicles, n.e.s., costing not more than \$50 ....	\$5 each & 25 p.c.
Costing more than \$50 .....	35 p.c.
Children's carriages.....	35 p.c.
Builders' hardware, cabinet makers', undertakers', upholsterers', harness-makers', and saddlers' hardware, including curry combs and curry cards, carriage hardware, locks, butts and hinges, n.e.s., saws of all kinds, and table cutlery, n.e.s.	32½ p.c.
Building plans—see Paintings.	
Building stone—see Flagstones.	
Bullion, gold and silver, in bars, blocks or ingots, and bullion fringe.....	Free.
Burgundy pitch .....	Free.
Burnt siennas—see Oxides.	
Burr stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill stones .....	Free.
Butter .....	4c. p. lb.
Buttons of hoof, rubber, vulcanite or composition...	4c. p. gr. & 20 p.c.
Buttons of pearl, vegetable ivory or horn.....	8c. p. gr. & 20 p.c.
Buttons, pantaloons, and all other buttons, n.e.s. ....	20 p.c.

## C.

Cabinet makers' hardware—see Builders' hardware.	
Cabinet organs—see Organs.	
Cables—see Telephone.	
Calcareous tufa.....	Free.
Calf skins—see Leather, upper.	
Candied peel—see Sugar candy.	
Candles, n.e.s.....	25 p.c.
Cane and rattans, not manufactured.....	Free.

Cane, reed or rattan, split or otherwise manufactred.	<i>Duty.</i> 17½ p.c.
Canes—see Walking sticks.	
Cans and packages made of tin or other material, containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents.	1½c. p. can or pkg.
And when exceeding one quart, an additional duty for each additional quart or fractional part thereof	1½c. p. qt.
Canvas, and sail twine of hemp or flax when to be used for boats' and ships' sails.	5 p.c.
Caplins, unfinished leghorn hats, and Manilla hoods.	Free.
Caps—see Brass.	
Caps—see Hats.	
Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur	25 p.c.
Capes, coats, cloaks—see Caps.	
Carbons, electric light, or carbon points, not exceeding twelve inches in length, and in proportion for greater or less lengths.	\$2.50 p. 1000.
Carboys and demijohns, glass, empty or filled, bottles and decanters, flasks and phials, glass jars and glass balls, and cut, pressed or moulded glass tableware.	30 p.c.
Carpets—see Trunks.	
Carpets—see Carpets.	
Carpets, mats and matting of cocoa, hemp or jute, and carpet linings and stair pads.	25 p.c.
Carpets, mats and rugs, n.e.s.	30 p.c.
Carpets, treble ingrain three-ply and two-ply, composed wholly of wool.	5c. p. sq. yd. & 25 p.c.
Carpets, two-ply and three-ply ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the alpaca, goat or other like animal.	3c. p. sq. yd. & 25 p.c.
Carriage hardware—see Builders' hardware.	
Carriages for travellers and carriages laden with merchandise and not to include circus troops nor hawkers, under regulations prescribed by the Controller of Customs.	Free.
Carriages—see Buggies.	
Carts and drays—see Wagons.	
Cartridge cases—see Gun.	
Cartridges—see Gun.	

	<i>Duty.</i>
Cases for jewels, watches, silverware, platedware, 5c. each & 30 cutlery and other like articles,.....	p.c.
Cassimeres—see Manufactures.	
Cast iron pipe of every description, provided that the duty shall not be less than thirty-five per cent. <i>ad valorem</i> .....	\$10 p. ton.
Cast iron table forks, not handled nor ground, or otherwise manufactured.....	10 p.c.
Cast iron vessels, plates, stove plates and irons, sad irons, hatters' irons and tailors' irons.....	27½ p.c.
Casts as models, for the use of schools of design.....	Free.
Cat-gut strings, or gut-cord for musical instruments; cat-gut or worm gut, unmanufactured for whip and other cord.....	Free.
Catsups—see Pickles.	
Castile Soap, mottled or white .....	2c. p. lb.
"C.C." or cream-coloured ware—see China.	
Celluloid collars—see Collars of cotton.	
Celluloid lamp shade blanks—see Celluloid.	
Celluloid, moulded into sizes for handles of knives and forks, not bored or otherwise manufactured; also, moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured, and celluloid lamp shade blanks. 10 p.c.	
Celluloid, xylonite or xyolite in sheets, and in lumps, blocks or balls in the rough.....	Free.
Cement, including Portland or Roman and hydraulic or water lime, including the duty on the barrel. 40c. p. brl.	
Chains (iron or steel) five-sixteenths of an inch in diameter and over .....	5 p.c.
Chalk stone, China or Cornwall stone, felspar and cliff stone, ground or unground .....	Free.
Chamois skins—see Leather, upper.	
Champagne and all other sparkling wines, in bottles containing each not more than a quart but more than a pint .....	\$3.30 p. doz.
Containing not more than a pint each but more than one-half pint .....	\$1.65 p. doz.
Contain one-half pint each or less.....	82c. p. doz.
Bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles on the quantity in excess of one quart per bottle the quarts and pints in each case being old wine measure,...	\$1.65 p. gall. 1 qt. p. bott.

	<i>Duty.</i>
In addition to the above specific duty, there shall be an <i>ad valorem</i> duty of .....	30 p.c.
But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof shall be rated for duty as unenumerated spirits.	
Charts—see Maps.	
Cheques and promissory notes—see Bank notes.	
Cheese .....	3c. p. lb.
Cherries—see Blackberries.	
Cherry heat welding compound .....	Free.
Cherry—see Trees.	
Chicory, raw or green .....	3c. per lb.
Chicory, kiln-dried, roasted or ground .....	4c. per lb.
China and porcelain ware, also earthenware and stoneware, brown or coloured and Rockingham ware, white granite or ironstone ware, "C. C." or cream-coloured ware, decorated, printed or sponged, and all earthenware, n. e. s. ....	30 p.c.
Chimney linings or vents—see Drain pipes.	
Chloride of lime .....	Free.
Chocolate paste—see Coco paste.	
Chocolate—see Cocoa.	
Chrome steel .....	15 p.c.
Chromos—see Pamphlets.	
Chronometers and compasses for ships .....	Free.
Churns—see Earthenware.	
Churns—see Pails.	
Cider, clarified or refined .....	10c. p. I. gall.
Cider, not clarified or refined .....	5c p. I. gall.
Cigars and cigarettes, the weight of cigarettes to include the weight of the paper covering .....	32 p. lb. & 25 p.c.
Cigar and cigarette holders and cases—see Pipes.	
Cigarettes—see Cigars.	
Cinnabar .....	Free.
Circulars—see Pamphlets.	
Citron, lemon and orange rinds in brine .....	Free.
Clays, including China clay, fire clay and pipe clay .	Free.
Clocks, n.e.s. ....	25 p.c.
Clocks, tower .....	30 p.c.
Cloths—see Manufactures.	

Clothes wringers.....	25c. each & 20 p.c.
Clothing, donations of, for charitable purposes.....	Free.
Clothing, ready-made and wearing apparel of every description, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, n.o.p.....	5c. p. lb. & 30 p.c.
Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by Governor in Council .....	12½ p.c.
Coal, anthracite, and anthracite coal dust .....	Free.
Coal, bituminous.....	60c. p. ton.
Coal dust, n.e.s.....	20 p.c.
Coal oil fixtures—see Gas.	
Coal tar and coal pitch .....	Free.
Coatings—see Manufactures.	
Cobalt, ore of.....	Free.
Cocoa paste, chocolate paste, cocos and cocoa butter.	4c. p. lb.
Cocos—see Cocoa paste.	
Cocoa butter—see Cocoa paste.	
Cocoa matting—see Carpeting.	
Cocoa nut, dessicated, sweetened or not .....	5c. per lb.
Cocoa nuts, n.e.s.....	\$1 per 100.
Cocoa nuts, when imported from the place of growth, by vessel direct to a Canadian port.....	50c. per 100.
Cocoa shells and nibs, chocolate and other preparations of cocoa, n.e.s.....	20 p.c.
Cochineal .....	Free.
Cod liver oil.....	20 p.c.
Coffee, condensed—see Condensed coffee.	
Coffee, extract of, or substitutes therefor of all kinds.	3c. per lb.
Coffee, roasted or ground, when not imported direct from the country of growth and production.....	2c. per lb. & 10 p.c.
Coffee, roasted or ground, and all imitations of and substitutes for .....	2c. per lb.
Coffins and caskets.....	25 p.c.
Cogged ingots—see Iron or steel ingots.	
Coins, cabinets of, collections of medals, and of other antiquities, including collections of postage stamps .....	Free.

	<i>Duty.</i>
Coins, gold and silver, except United States silver coin .....	Free.
Coir and coir yarns .....	Free.
Coke .....	Free.
Collars of cotton, linen, xylonite, xyolite or celluloid .....	24c. p. doz. & 25 p.c.
Colours, metallic, viz. :—oxides of cobalt, tin and copper, n.e.s. ....	Free.
Colours, dry—see Ochres.	
Colours—see Paints.	
Colours—see Paints.	
Combs, for dress and toilet, of all kinds. ....	35 p.c.
Commercial blank forms—see Bank notes.	
Communion plate, when imported for the use of churches .....	Free.
Composition metal for the manufacture of filled gold watch cases .....	10 p.c.
Composition nails and spikes and sheathing nails... ..	15 p.c.
Condensed milk .....	3c. p. lb.
Condensed coffee, condensed coffee with milk, milk foods and all similar preparations .....	30 p.c.
Confectionery—see Sugar candy.	
Copper, black oxide of—see Platinum.	
Copper, old and scrap, and copper in pigs, bars, rods and bolts, in lengths not less than six feet, copper ingots, sheets, plates and sheathing, not planished or coated .....	Free.
Copper, precipitate of, crude .....	Free.
Copper rollers, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada).....	Free.
Copper, seamless drawn tubing .....	Free.
Copper wire .....	15 p.c.
Copperas—see Sulphate of iron.	
Cordage, n.e.s. ....	1½c. p. lb. & 10 p.c.
Cordials—see Medicinal preparations.	
Cordovan leather—see Leather, upper.	
Cords—see Laces.	
Cork matting or carpet—see Oilcloth.	



*Duty.*

	Corks and other manufactures of cork wood or cork bark .....	20 p.c.
	Corkwood, or cork bark, unmanufactured.....	Free.
	Cornmeal .....	40c. p. bbl.
	Corn—see Tomatoes.	
	Corn syrup—see Glucose or grape sugar.	
	Corrugated tubes—see Boiler tubes.	
	Corsets, linen, silk and cotton clothing and other articles made from cotton fabrics, n.o.p.....	32½ p.c.
	Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back, bone or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped or in coils .....	5c. p. lb. & 20 p.c.
	Cotton batts, batting and sheet wadding, dyed or not.....	22½ p.c.
	Cotton clothing—see Corsets.	
	Cotton cordage—see Twine, etc.	
	Cotton fabrics, gray, unbleached.....	22½ p.c.
	White or bleached, n.e.s.....	25 p.c.
	Printed, dyed or coloured .....	30 p.c.
	Cotton wool and cotton waste.....	Free.
	Cotton yarns, number forty and finer .....	Free.
	Cotton, warps, and cotton yarns, dyed or undyed, n.e.s.....	25 p.c.
	Cranberries, plums and quinces.....	25 p.c.
	Crapes, black.....	20 p.c.
	Cream of tartar in crystals, etc.—see Tarter emetic.	
	Creosoted lumber.....	Free.
	Crochet cotton—see Thread.	
	Crocks—see Earthenware.	
	Crossings—see Switches.	
	Crowbars—see Track tools.	
	Cruible sheet steel, eleven to sixteen guage, 2½ to 18 inches wide when imported by manufacturers of mower and reaper knives, for the manufacture of such knives in their own factories .....	Free.
	Crude petroleum, fuel and gas oils (other than naphtha, benzine or gasoline) when imported by manufacturers (other than oil refiners) for use in their own factories for fuel purposes or for the manufacture of gas.....	3c. p. gall.

	Duty.
Crystal and decorated glass tableware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware .....	20 p.c.
Cuffs of cotton: linen, xylonite, xyolite or celluloid ..	4 c. p. pair & 25 p.c.
Cultivators—see Mowing machines.	
Cups and other prizes won in <i>bona fide</i> competitions.	Free.
Curling stones of granite .....	Free.
Currant bushes—see Grape vines.	
Currants, dried—see Prunes.	
Currants—see Blackberries.	
Curtains—see Laces.	
Cutlery, plated, namely, knives plated wholly or in part .....	35 p.c.
Cutlery cases—see Cases for jewels.	
Cutlery, n.o.p. ....	25 p.c.
Cut nails and spikes of iron or steel, including railroad spikes .....	$\frac{3}{4}$ of 1c. p. lb.
Cut tacks, brads or sprigs, not exceeding sixteen ounces to the thousand .....	1 $\frac{1}{2}$ c. p. 1000.
exceeding sixteen ounces to the thousand .....	1 $\frac{1}{2}$ c. p. lb.
Cutters—See Railway cars.	
Cyanide of potassium, <i>blanc fixe</i> and satin white....	Free.

## D.

Damask stair linen and diaper—see Linen.	
Dates—see Apples.	
Decanters, glass—see Carboys.	
Deer leather—see Glove leathers.	
Degras—see Oleo-stearine.	
Demijohns—see Earthenware.	
Demijohns, glass—see Carboys.	
Desks, writing, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette, celluloid, aluminum, fibreware of all kinds, or paper, dolls and toys of all kinds, including sewing machines, when of not more than two dollars in value; ornaments of alabaster, spar, amber, terra cotta or composition, and statuettes and bead ornaments, n.e.s. ....	35 p.c.

*Duty.*

- Dextrine—see British gum.
- Diamonds, unset, diamond dust or bort and black diamonds for borers..... Free.
- Diamond drills for prospecting for minerals, not to include motive power..... Free.
- Doeskins—see Manufactures.
- Dolls and toys of all kinds—see Desks.
- Dongola leather—see Leather, upper.
- Domestic fowls, pure bred, for the improvement of stock, homing or messenger pigeons, and pheasants and quails ..... Free.
- Doylies—see Linen.
- Dragon's blood..... Free.
- Drain pipes, sewer pipes, chimney linings or vents or inverted blocks, glazed or unglazed, and earthenware tiles ..... 35 p.c.
- Drain tiles, not glazed ..... 20 p.c.
- Drawings—see Paintings.
- Dress goods, women's and children's, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jasquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor in Council ..... 22½ p.c.
- Driers—see Varnishes.
- Drops—see Medicinal preparations.
- Drugs, crude, such as barks, beans, berries, flowers, roots, balsams, buds, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruits and stem seeds any of the foregoing which are not edible and in a crude state, and not advanced in value by refining or grinding or any other process of manufacture, and n. o. p..... Free.
- Dry plates, photographic..... 30 p.c.
- Duck for belting and hose when imported by manufacturers of rubber goods for use in their factories ..... Free.
- Dutch and metal leaf—see Gold.

Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water <i>in transitu</i> , upon the appraised value, such appraised value to be ascertained as provided by Sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs Act .....	Duty. 20 p.c.
Dyeing or tanning articles, in a crude state, used in dyeing or tanning, n.e.s. ; berries for dyeing or used for composing dyes, turmeric, nut galls ; lac, crude, seed, button, stick and shell indigo, indigo paste and extract of, and indigo auxiliary or zinc dust ; persis or extract of archill and cudbear, terra japonica, gambier or cutch, extract of logwood, fustic, oak and of oak bark ; camwood and sumac and extract thereof, tanners' bark, hemlock bark and oak bark ; gound logwood, ground fustic and patent prepared dyes .....	Free.

## E.

Earthenware and stoneware, viz., demijohns or jugs, churns or crooks .....	3c. p. gall. capacity.
Earthenware—see China and porcelain ware.	
Earthenware tiles—see Drain pipes.	
Egg yolk .....	Free.
Eggs .....	5c. p. doz.
Elastic rubber thread .....	Free.
Elastics—see Laces.	
Electric motors—see Telephone.	
Electric light fixtures—see Gas.	
Electric light shades—see Insulators.	
Electrotypes—see Stereotypes.	
Embossoideries—see Laces.	
Emery in bulk, crushed or ground .....	Free.
Emery wheels and manufactures of emery, n.e.s. ....	25 p. c.
Emery paper—see Sand paper.	
Enamel sizing—see British gum.	
Enamelled leather—see Japanned leather.	
Enamelled letters—see Iron or steel ware.	
Enamelled ware—see Iron or steel ware.	
Entomological specimens .....	Free.
Envelopes—see Paper.	

Essences and oils—see Medicinal preparations.

Extinguishers—see Fire engines.

Extracts of meats and fluid beef—see Meats.

Eyeglass frames—see Spectacle.

Eyeglasses—see Spectacles.

Eyelet hooks and eyelets—see Shoe buttons.

## F.

Fabrics and manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, n.e.s. .... 30 p.c.

Fabrics—see Cotton fabrics.

Fancy articles made of bone, shell, horn, ivory, etc.  
—see Desks.

Fans, according to material

Farnia, corn starch, etc.—see Starch.

Fashion plates—see Pamphlets.

Feathers, n.e.s. .... 30 p.c.

Feathers, undressed ..... 20 p.c.

Felloes of hickory wood, rough sawn to shape only,  
or rough sawn and bent to shape, not planed,  
smoothed or otherwise manufactured, and "D"  
shovel handles of wood ..... Free.

Felloes—see Hubs.

Felt, adhesive, for sheathing vessels ..... Free.

Felt, pressed, of all kinds, not filled or covered by or  
with any woven fabric ..... 17½ p.c.

Felt cloth—see Manufacture.

Ferrules—see Brass.

Fertilizers, compounded or manufactured ..... 10 p.c.

Fertilizers, uncompounded or unmanufactured, including kainite or German potash salts, German mineral potash, bone-dust, bone-black or charred bone and bone-ash, fish offal or refuse, guano and other animal or vegetable manures ..... Free.

Ferro-manganese—see Ferro-silicon.

Ferro-silicon, spiegeleisen, ferro-manganese ..... 5 p. c.

*Duty.*

Fibre, Mexican, and tampico or istle and vegetable fibres, natural. ....	Free.
Fibre ware, n.e.s., Kartavert, indurated fibreware, vulcanized fibre ware and all articles of like material	25 p.c.
Fibrilla. ....	Free.
Figs—see Apples.	
Files and rasps. ....	35 p.c.
Fillets of cotton and rubber, not exceeding seven inches wide, when imported by and for the use of manufacturers of card clothing. ....	Free.
Fire-arms. ....	20 p.c.
Fire bricks, not to include stove linings, for manufacturing purposes. ....	Free.
Fire engines and extinguishers. ....	35 p.c.
Fire-proofs—see Oxides.	
Firewood, handle bolts, heading bolts, stave bolts and shingle bolts, hop poles, fence posts, railroad ties, ship timber and ship planking, not specially provided for in this Act. ....	Free.
Fireworks. ....	25 p.c.
Fish hooks, nets and seines, and twines to be used in making nets or seines, and fishing lines, not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. ....	Free.
Fish skins or fish offal. ....	Free.
Fish, all other, pickled or salted, in barrels, n.e.s. . .	1 c. p. lb.
Fish, foreign caught, imported otherwise than in barrels or half-barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this Act. ....	50c. p. 100 lbs
Fish, smoked and boneless fish. ....	1c. p. lb.
Fish, preserved in oil, except anchovies and sardines.	30 p.c.
Fish, fresh or dried, n.e.s., imported in barrels or half-barrels. ....	1c. p. lb.
Fish, salmon and all other, prepared or preserved, including oysters, not specially enumerated or provided for in this Act. ....	25 p.c.
Fishing rods. ....	30 p.c.
Fittings, wrought iron or steel pipe and chilled iron or steel rolls. ....	35 p.c.



*Duty.*

Flagstones, granite, and rough freestone, sandstone and all building stone, except marble from the quarry, not hammered or chiselled.....	20 p.o.
Flannels—see Manufactures.	
Flasks—see Carboys.	
Flax fibre and flax tow .....	Free.
Flaxseed oil—see Linseed oil.	
Flint, flints and ground flint stones .....	Free.
Florist stock, viz. :—Palms, orchids, azaleas, cacti, and flower bulbs of all kinds.....	Free.
Foliae digitalis.....	Free.
Foot grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies .....	Free.
Forgings of iron and steel of whatever shape or size or in whatever stage of manufacture, n.e.s., but not less than \$15 per ton.....	35 p.c.
Fossils .....	Free.
Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules for use in their factories.....	20 p. c.
Frames, picture and photograph, of any material....	30 p.c.
Fringes—see Laces.	
Frogs—see Switches.	
Fruit juices—see Lime juices.	
Fruit plants—see Grape vines.	
Fruits, viz. :— Bananas, plantains, pine apples, pomegranates, guavas, mangoes and shaddocks, and wild blueberries, wild strawberries and wild raspberries .....	Free.
Fruits in air-tight cans or other packages, the weight on which duty shall be payable to include the weight of the cans or other packages.....	2c. per lb.
Fruits preserved in brandy, or preserved in other spirits.....	\$1.90 p. I. gal.
Fuel and gas oils—see Crude petroleum.	
Fuller's earth.....	Free.
Fur skins of all kinds not dressed in any manner....	Free.
Fur skins, wholly or partially dressed.....	15 p.c.

	<i>Duty.</i>
Furniture of wood, iron or any other material, house, cabinet or office, finished or in parts, including hair and spring and other mattresses, bolsters and pillows.....	30 p.c.

## G.

Galvanic and electric batteries—see Telephone.	
Galvanized iron ware—see Tinware.	
Galvanized iron wire, numbers six, nine, twelve and fourteen gauge, when imported by makers of wire fencing, for use in their factories only .....	20 p.c.
Game—see Poultry.	
Gannister .....	Free.
Gas, coal oil and electric light fixtures, or parts thereof.....	27½ p.c.
Gas lights—see Insulators.	
Gas meters.....	35 p.c.
Generators and dynamos—see Telephone.	
German and nickel silver—see Britannia metal.	
German looking-glass, unsilvered.....	17½ p. c.
Ginger—see Spices.	
Glass, ornamental, figured and enamelled coloured; painted and vitrified glass; figured, enamelled and obscured white glass; and rough rolled plate glass .....	25 p.c.
Glass, window, common and colourless; and plain coloured, stained, tinted or muffled glass in sheets .....	20 p.c.
Glass bulbs for electric lights.....	10 p. c.
Glass, all other, and manufactures of glass, n.o.p., including bent plate glass.....	20 p.c.
Glass paper—see Sand paper.	
Globes, geographical, topographical and astronomical .....	Free.
Globes for lamps, etc.—see Insulators.	

*Duty.*

Glove and handkerchief boxes—see Desks.	
Glove fasteners (metal)—see Shoe buttons.	
Glove leathers, viz.: kid, lamb, buck, deer, antelope and waterhog, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use in their own factories in the manufacture of gloves.....	10 p.c.
Gloves and mitts of all kinds .....	35 p.c.
Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof.	1c. p. lb.
Glucose syrup—see Glucose or grape sugar.	
Glue and mucilage .....	25 p.c.
Gold-beaters' moulds and gold-beaters' skins .....	Free.
Gold and silver sweepings... ..	Free.
Gold and silver, manufactures of, and all other articles, n.e.s., commercially known as jewelry .....	25 p.c.
Gold and silver leaf, and Dutch or schlag metal leaf.	25 p.c.
Gongs—see Bells.	
Gooseberries—see Blackberries.	
Gooseberry bushes—see Grape vines.	
Grain, flour, meal, etc.—see Dutiable bread-stuffs.	
Granite or agate ware—see Iron or steel ware.	
Granite—see Flagstones.	
Granite, flagstones and freestones, dressed ; all other building stone dressed, except marble, and all manufactures of stone, n.e.s.....	30 p.c.
Grape vines and gooseberry, raspberry, currant and rose bushes ; also fruit plants n.e.s., and shade, lawn and ornamental trees, shrubs and plants ..	20 p.c.
Grapes .....	2c. per lb.
Grass, Manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not coloured or otherwise manufactured.....	Free.
Gravels .....	Free.
Grease, rough, the refuse of animal fat, for the manufacture of soap only .....	Free.
Green coffee—see Tea, etc.	
Grindstones, not mounted, and not less than twelve inches in diameter .....	\$1.75 p. ton.
Grommits .....	Free.

*Duty.*

Grub-hoes—see Picks.	
Gum chicle or Sappato gum in a crude state .....	Free.
Gums, viz. :—Amber, Arabic, Australian, copal, dammar, elemy, kaurie, mastic sandaroc, Senegal, shellac; and white shellac in gum or flake, for manufacturing purposes; and gums tragacanth, gum gedda and gum barberry .....	Free.
Gums—see Sugar candy.	
Gun rifle and pistol cartridges; cartridge cases of all kinds and materials; percussion caps and gun wads of all kinds .....	30 p.c.
Gun wads—see Gun.	
Gutta percha, crude .....	Free.
Gypsum, crude (sulphate of lime) .....	Free.

## III.

Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured .....	Free.
Hair, curled or dyed .....	20 p.c.
Hair-cloth of all kinds ..	30 p.c.
Hair brush pads .....	Free.
Hair mattresses—see Furniture of wood.	
Hair oils—see Perfumery.	
Hammocks and lawn tennis nets and other articles manufactured of twine, n.e.s. ....	30 p.c.
Hand-carts—see Railway cars.	
Handkerchiefs—see Laces.	
Handles of knives and forks—see Celluloid.	
Harness-makers' hardware—see Builder's hardware.	
Harness and saddlery of every description .....	30 p. c.
Harness soap—see Blacking.	
Harrows—see Mowing machines.	
Harvesters—see Mowing machines.	
Hat-boxes—see Trunks.	
Hatchos—see Picks.	
Hats, caps and bonnets, n.e.s. ....	30 p.c.

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Duty.

Hatters' bands (not cords), bindings, tips and sides, hat sweats and linings both tips and sides, when imported by hat and cap manufacturers only, for use in their factories for the manufacture of hats and caps .....	Free.
Hatters' furs, not on the skin, and hatters' plush of silk or cotton .....	Free.
Hatters' irons—see Cast iron vessels.	
Hay .....	\$2 p. ton.
Hay knives—see Axes.	
Head lights—see Insulators.	
Hemp, all manufactures of, flax, or jute, n.e.s., or of flax, hemp and jute combined .....	20 p.c.
Hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness for the manufacture of shot shells, primers for shot shells and cartridges; and felt board sized and hydraulic pressed and covered with paper or uncovered for the manufacture of gun wads when such articles are imported by the manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such times as the said articles are manufactured in Canada .....	Free.
Provided always that the said articles when imported shall be entered only at such port or ports as are named by the Controller of Customs, and at no other place; samples of such articles to be furnished to the collector of said port or ports by the Customs Dept. for the guidance of the officer when accepting free entries of such materials.	
Hemp, undressed .....	Free.
Herrings, pickled or salted .....	½c. p. lb.
Hides and skins, raw, whether dry, salted or pickled, and raw pelts .....	Free.
Hoes—see Axes.	
Hogs, live .....	1½c. p. lb.
Homing pigeons—see Domestic fowls.	
Honey, in the comb or otherwise, and imitations and adulterations thereof .....	3c. per lb.
Hops .....	6c. p. lb.
Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned .....	Free.
Hoop iron, not exceeding three-eighths of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets .....	Free.



	<i>Duty.</i>	
Horse clothing of jute, shaped otherwise manufactured .....	30 p. c.	
Horse hair, not further manufactured than simply cleaned and dipped or dyed, imported for use in the manufacture of horsehair cloths .....	Free.	
Horse-powers—see Portable machines.		
Horse rakes—see Mowing machines.		
Horse shoes—see Nails.		
Horses, cattle sheep, swine and dogs for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor in Council.....	Free.	
House furniture—see Furniture of wood.		
Hubs for wheels, posts, last blocks, waggon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only .....	Free.	

## I.

Ice.....	Free.	
Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon .....	25 p.c.	
Illustrated advertising periodicals—see Pamphlets.		
Imitations of stones—see Stones.		
Indian corn .....	7½c. p. bush.	
Indian corn of the varieties known as "Southern white Dent Corn" or horse tooth ensilage corn, and "Western yellow Dent Corn" or horse tooth ensilage corn, when imported to be planted or sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council.....	Free.	
India-rubber boots and shoes, with tops or uppers of cloth or of material other than rubber.....	30 p.c.	
India-rubber boots and shoes, and manufactures of India-rubber and gutta percha, n.e.s.....	25 p.c.	
India-rubber clothing and clothing made waterproof with India-rubber .....	35 p.c.	
Indurated fibre ware—see Fibre ware.		
Ingot moulds.....	Free.	

*Duty.*

Ink bottles, earthenware or stone, not exceeding three ounces capacity .....	20 p.c.
Ink for writing .....	20 p.c.
Insulators of all kinds and lamps, including arc and incandescent; lamp-chimneys, side-lights and head-lights, lamp, gas-light and electric light shades, and globes for lanterns, lamps, electric lights and gas lights .....	30 p.c.
Intersections—see Switches.	
Inverted blocks—see Drain pipes.	
Iodine, crude .....	Free.
Iron or steel being pieces, punchings, or clippings of boiler plate or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not, and crops from iron or steel rails having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only .....	\$4 p. ton.
Iron in pigs, iron kentledge and scrap iron .....	\$4 p. ton.
Iron or steel ingots, clogged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars, but more advanced than pig iron, except castings .....	\$5 p. ton.
Iron, steel or brass manufactures, which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels .....	Free.
Iron bridges and structural iron work, but not less than one cent per pound .....	30 p.c.
Iron liquor, solution of acetate of iron for dyeing and calico printing .....	Free.
Iron or nickel caps for whip ends—see Square reeds.	
Iron or steel beams, sheets, plates, angles and knees for iron, steel or composite ships or vessels .....	Free.
Iron or steel masts for ships, or parts of .....	Free.
Iron or steel ware, enamelled, including signs and letters enamelled on any metal and granite or agate ware .....	35 p.c.
Iron or steel rivets—see Wrought iron.	
Iron or steel sheets, or other iron or steel of all widths, sheet iron, common or black, smoothed, polished, coated or galvanized and Canada plates, number seventeen gauge and thinner .....	5 p.c.

	<i>Duty.</i>
Iron or steel plates or sheets, sheared or unsheared and skelp iron or steel, sheared or rolled in grooves, and iron or steel of all widths thicker than number seventeenguage, n. e. s. ....	\$10 p. ton.
Iron or steel hoops, bands and strips, eight inches and less in width, number eighteen gauge and thicker. ....	\$10 p. ton.
Iron or steel railway bars or rails of any form punched or not punched, n. e. s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers. ....	30 p.c.
Provided that on all iron and steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way in addition to the ordinary process of hot rolling or hammering there shall be paid .....	$\frac{1}{8}$ of 1c. per lb. in add.
Iron or steel manufactures not specially provided for—see Manufactures.	
Iron sand or globules, and dry putty for polishing glass or granite. ....	Free.
Ironstone ware—see China.	
Ivory and ivory nuts, unmanufactured, and veneers of ivory, sawn only. ....	Free.

## J.

Jams—see Jellies.	
Japans—see Varnishes.	
Japanned ware—see Tinware.	
Japanned, patent or enamelled leather and morocco leather. ....	22½ p.c.
Jars, glass—see Carboys.	
Jeans, sateens and coutils when imported by corset and dress stay makers for use in their own factories. ....	25 p.c.
Jellies, jams and preserves, n. e. s. ....	3c. per lb.
Jewellery—see Gold and silver.	

*Duty.*

Jugs—see Earthenware.

Junk, old ..... Free.

Jute, flax or hemp yarn, plain, dyed or coloured, when imported by manufacturers of carpets, rugs and mats, and of jute webbing or jute cloth, and of twines for use in their own factories ..... Free.

Jute canvas, not pressed or calendered, when imported by manufacturers of floor oil-cloth for use in their own factories..... Free.

Jute cloth, not otherwise finished than bleached or calendered..... 10 p.c.

Jute and jute butts ..... Free.

Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered nor finished in any way ..... Free.

# K.

Kangaroo leather—see Leather, upper.

Kartavert—see Fibre ware.

Kelp..... Free.

Kid leather—see Leather, upper.

Knife blades or knife blanks, in the rough, for use by electroplaters..... 10 p.c.

Knitted goods of every description, including knitted underwear, n e.s..... 35 p.c.

Knives, plated—see Outlery.

Kryolite or cryolite, mineral..... Free.

# L.

Labels for fruits, vegetables, meat, fish, confectionery and other goods, also tickets, posters, advertising bills and folders, whether lithographed or printed..... 15c. per lb. & 25 p.c.

Laces, boot, shoe and stay, of any material..... 30 p.c.

Laces, braids, fringes, embroideries, cords, elastic round or flat, including garter elastic, tassels and

*Duty.*

bracelets; braids, chains, cords or other manufacture of hair; lace collars and all similar goods; handkerchiefs, lace nets and nettings of cotton, silk, linen or other material; table cloths and curtains, when made up, trimmed or untrimmed, and belts of all kinds, n.e.s.	30 p.c.
Lacquers—see Varnishes.	
Lamb—see Mutton.	
Lamb leather—see Leather, upper.	
Lamp springs	10 p. c.
Lamp black and ivory black.	Free.
Lamp chimneys, etc.—see Insulators.	
Lamps—see Insulators.	
Lampwicks.	25 p.c.
Landsides—see Plough plates.	
Lap dusters—see Shawls.	
Lap-welded iron or steel tubing, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations to be made by the Governor in Council.	20 p.c.
Lard, lard compound and similar substances, cotton-line and animal stearine of all kinds, n.e.s.	23. p. lb.
Lard oil—see Linseed oil.	
Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons, exclusively—these conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry.	Free.
Laths	Free.
Lava, unmanufactured	Free.
Lawn and ornamental trees—see Grape vines.	
Lawn mowers—see Axes.	
Lawn tennis nets—see Hammocks.	30 p.c.
Lead, bars, blocks and sheets	60c. p. 100 lbs.
Lead, manufactures of, n.e.s.	30 p.c.
Lead, nitrate and acetate of, not ground	Free.
Lead, old, scrap and pig.	40c. p. 100 lbs.
Lead pencils of all kinds, in wood or otherwise.	25 p.c.
Lead pipe and lead shot.	4-10c. p. lb. & 25 p.c.



	<i>Duty.</i>
Leather, upper, including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois skins, and calf, dressed, waxed or glazed .....	17½ p.c.
Leather and skins, n.o.p., tanned; belting leather, and sole leather .....	15 p.c.
Leather, sole, tanned, but rough or undressed .....	10 p.c.
Leather-board and leatheroid, and boot and shoe counters made therefrom .....	20 p.c.
Manufactures of leather, n.e.s. ....	25 p.c.
Leatheroid—see Leather-board.	
Leeches .....	Free.
Lemons—see Oranges.	
Lime juice, crude only .....	Free.
Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits .....	60c. p. gall.
When containing more than twenty-five per cent. of proof spirits .....	\$2 p. gall.
Lime juice and other fruit syrups and fruit juices, n.o.p. ....	20 p. c.
Limes—see Oranges	
Linaments—see Medicinal preparations.	
Linen, damask of, including napkins, doylies, tray cloths, sideboard covers, damask stair linen and diaper .....	25 p.c.
Linen cuffs—see Cuffs of cotton.	
Linen Collars—see Collars of cotton.	
Linoleum—see Oilcloth.	
Linseed or flaxseed oil, raw or boiled, lard oil, neats-foot oil and sesame seed oil .....	20 p.c.
Liquorice paste and liquorice in rolls and sticks .....	20 p.c.
Litharge .....	Free.
Lithographic stones, not engraved .....	20 p.c.
Litmus and all lichens, prepared or not prepared ...	Free.
Locomotive and car wheel tires of steel, when in the rough .....	Free.
Locomotive and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations prescribed by the Controller of Customs .....	Free.
Locomotives for railways, n.e.s. ....	35 p.c.

	<i>Duty.</i>	
Logs and round unmanufactured timber, not specially enumerated or provided for in this Act .....	Free.	
Lozenges—see Medicinal preparations.		
Lubricating oils, n. e. s., and axle grease .....	25 p.c.	
Lubricating oils, composed wholly or in part of petroleum, and costing less than twenty-five cents per Imperial gallon .....	6c. p. I. gall.	
Lumber and timber, and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitæ, red cedar, redwood, satinwood and white ash, when not otherwise manufactured than rough sawn or split or creosoted, vulcanized, or treated by any other preserving process; the wood of the persimmon and dogwood trees, hickory billets, and hickory lumber sawn to shape for spokes of wheels, but not further manufactured; hickory spokes rough turned, not tenoned, mitred, throated, faced, sized, out to length, round tenoned or polished..	Free.	
Lumber and timber, manufactured, n.e.s. ....	20 p.c.	

## M.

Macaroni and vermicilli .....	25 p.c.	
Mace—see Nutmegs.		
Machine card clothing .....	25 p.c.	
Mackerel .....	1c. p. lb.	
Madder and munjeet, or Indian madder, ground or prepared, and all extracts of .....	Free.	
Magazines—see Newspapers.		
Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s. ....	25 p.c.	
Malleable iron castings and iron or steel castings, n. e. s. ....	25 p.c.	
Malt, extract of (non-alcoholic), for medicinal purposes .....	25 p.c.	

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I. gall.

	<i>Duty.</i>
Malt, upon entry for warehouse subject to excise regulations .....	15c. p. bush.
Manganese, oxide of .....	Free.
Manicure, toilet and fancy cases—see Desks.	
Manuscripts and insurance maps and album insides and hair brush pads .....	Free.
Manufactures, articles of ware not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured .....	27½ p.c.
Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, viz.: blankets and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.e.s. ....	5c. p. lb. & 25 p.c.
Maple sugar .....	20 p. c.
Maps and charts .....	20 p.c.
Maps and charts for the use of schools for the blind ..	Free.
Marble in the rough in blocks .....	Free.
Marble blocks, slabs, sawn on not more than two sides	10 p.c.
Marble slabs or blocks, sawn on more than two sides	20 p.c.
Marble, finished, and all manufactures of marble n.o.p. ....	30 p.c.
Mathematical instruments—see Magic lanterns.	
Matrices—see Stereotypes.	
Mats and rugs—see Carpets.	
Mattocks—see Picks.	
Meats, canned, and canned poultry and game, extracts of meats and fluid beef not medicated, and soups.	25 p.c.
Meats, fresh, n.e.s. ....	3c. p. lb.
Meats, n.e.s. ....	2c. p. lb.
When in barrel, the barrel to be free.	
Medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, including tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.; all liquids .....	50 p.c.
Provided that this item shall not be held to include drugs and preparations recognized by the British and United States Pharmacopœia and the French <i>Codex</i> as official.	
All others .....	25 p. c.

	<i>Duty.</i>
Medals—see Coins.	
Meerschaum, crude or raw.....	Free.
Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Controller of Customs.....	Free.
Mill-board, not straw board .....	10 p.c.
Mineral waters, natural, not in bottle, under regula- tions prescribed by the Controller of Customs...	Free.
Mineralogical specimens.....	Free.
Mining and smelting machinery imported prior to the sixteenth day of May, 1896, which is at the time of its importation of a class or kind not manu- factured in Canada.....	Free.
Mitts—see Gloves.	
Models of inventions and of other improvements in the arts; but no article or articles shall be deemed a model which can be fitted for use .....	Free.
Mohair cloth—see Lastings.	
Mohair yarns.....	Free.
Molasses produced in the process of the manufacture of cane sugar from the juice of the cane when imported in the original packages from the dis- trict where produced in the country where the cane was grown and which has not been subjected to any process of treating or mixture after leav- ing the country from which originally shipped.	
(a) Testing by polariscope, forty degrees or over....	1½c. p. gall.
(b) When testing by polariscope less than forty degrees and not less than thirty-five degrees..	1½c. p. gall.
And in addition thereto for each degree or frac- tion of a degree less than forty degrees.....	1c. p. degree additional.
The packages in which imported, when of wood to be.....	Free.
Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than 35 degrees, when imported by manufacturers of blacking for use in their own factories in the manufacture of blacking, conditional that the importers shall, in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one fifth of the quan- tity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a customs officer at the expense of the importer,	

<i>Duty.</i>		<i>Duty.</i>
Free.	and under such further regulations as may from time to time be considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such customs officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose...	Free.
Free.		
0 p.c.		
Free.		
Free.	Morocco leather—see Japanned leather.	
	Mosaic flooring of any material .....	30 p.c.
Free.	Moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state or cleaned only .....	Free.
	Mould boards—see Plough plates.	
Free.	Mouldings of wood, gilded or otherwise further manufactured than plain .....	25 p.c.
Free.	Mouldings of wood, plain .....	20 p.c.
	Mounts—see Brass.	
	Movements, watch—see Watch action.	
	Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse rakes .....	20 p.c.
	Mucilage—see Glue.	
	Muffs, tippets—see Caps.	
3c. p. gall.	Musical instruments of all kinds, n.o.p. ....	25 p.c.
3c. p. gall.	Music, printed, bound or in sheets .....	10c. per lb.
3c. p. degree additional.	Mutton and lamb, fresh .....	35 p.c.
Free.	Musk, in pods or in grains .....	Free.
	Mustard cake .....	15 p.c.
	Mustard, ground .....	25 p.c.

## N.

Nails and spikes, wrought and pressed, galvanized or not, horse shoe nails, and all wrought iron or steel and other nails n. e. s., and horse, mule and ox shoes. .... 30 p.c.

*Duty.*

Napkins—see Linen.	
Naphtha and petroleum—see Oils.	
Neatsfoot oil—see Linseed oil.	
Nets and nettings—see Laces.	
Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound .....	Free.
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada .....	25 p.c.
Nickel .....	Free.
Nickel anodes .....	10 p.c.
Nitro-glycerine, giant powder and nitro and other explosives .....	4c. p. lb.
Notches—see Brass.	
Nutmegs and mace .....	25 p.c.
Nuts of all kinds, n.o.p. ....	2c. per lb.
Nuts shelled, n.e.s. ....	5c. per lb.

**O.**

Oakum .....	Free.
Oatmeal .....	20 p.c.
Oats .....	10c. p. bush.
Obscured white glass—see Glass.	
Ochres, ochrey earths, raw siennas, and colours, dry, n. e. s. ....	20 p.c.
Office furniture—see Furniture of wood.	
Oil cake and oil cake meal, cotton seed cake and cotton seed meal, and palm nut cake and meal. ....	Free.
Oilcloth, enamelled floor, stair, shelf and table, cork matting or carpet, and linoleum .....	30 p.c., but not less than 4c. p. sq. yd.
Oil finish—see Varnishes.	
Oiled silk and cloth, India-rubbered, flocked or coated with rubber, n.o.p. ....	27½ p.c.

	Duty.
Oils, viz :—Cocanut and palm, in their natural state, carbolic or heavy oil, olive oil, n.e.s., for manufacturing and mechanical purposes, and oil of roses including ottar or attar of roses . . . . .	Free.
Oil, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.o.p.	20 p.c.
Oils, coal and kerosene distilled, purified or refined; naphtha and petroleum; products of petroleum, n. e. s. . . . .	6c. p. I. gall.
Barrels—see Barrels.	
Oils, essential . . . . .	10 p.c.
Ointments—see Medicinal preparations.	
Oleographs and artistic work—see Pamphlets.	
Oleo-stearine and degreas, when imported by manufacturers of leather for use in the manufacture of leather in their factories . . . . .	Free.
Olive oil, prepared for salad purposes . . . . .	30 p.c.
Opium (crude) . . . . .	\$1 p. lb.
The outward ball or covering to be free of duty.	
Opium, powdered . . . . .	\$1.35 p. lb.
Opium prepared for smoking . . . . .	\$5 p. lb.
Optical instruments—see Magic lanterns.	
Orange mineral—see White and red lead.	
Oranges, lemons and limes, in boxes of capacity not exceeding two and one-half cubic feet . . . . .	25c. per box.
In one-half boxes, capacity not exceeding one and one-fourth cubic feet . . . . .	13c.p. half box.
In cases and all other packages, per cubic foot holding capacity . . . . .	10c. p. c. f.
In bulk, per one thousand oranges, lemons or limes . . . . .	\$1.50 p. 1000.
In barrels not exceeding in capacity that of the one hundred and ninety-six pounds flour barrel . . . . .	55c. per brl.
Ores of metal of all kinds . . . . .	Free.
Organs, cabinet . . . . .	30 p.c.
Organs, pipe organs, and sets or parts of sets of reeds for cabinet organs . . . . .	25 p.c.
Ornaments or alabaster, spar, amber, etc.—see Desks.	
Osiers . . . . .	Free.
Overcoatings—see Manufactures.	
Oxalic acid . . . . .	Free.
Oxides, dry fillers, fire-proofs, umbers, and burnt siennas, n. e. s. . . . .	25 p.c.
Oysters in cans over one pint and not over one quart, including the cans . . . . .	5c. p. can.



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Oysters in cans exceeding one quart in capacity, an additional duty for each quart or fraction of a quart of capacity over a quart, including the cans.	5c. p. qt.
Oysters in the shell .....	25 p.c.
Oysters or fish, packages of, n.o.p. ....	25 p.c.
Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters. ....	Free.
Oysters, shelled, in bulk. ....	10c. p. gal.
Oysters, canned, not over one pint in cans, including the cans. ....	3c. p. can.

**P.**

Paintings in oil or water colours, by artists of well-known merit, or copies of the old masters by such artists. ....	Free.
Paintings, in oil or water colours, the production of Canadian artists, under regulations to be made by the Controller of Customs. ....	Free.
Paintings, prints, engravings, drawings, building plans, photographs and pictures, n.e.s. ....	20 p.c.
Paints and colours, ground in spirits and all spirit varnishes and lacquers .....	\$1 p. gall.
Paints and colours, rough stuff and fillers, n. e. s. ...	25 p.c.
Pails, tubs, churns, brooms, washboards, pounders and rolling pins. ....	20 p.c.
Palm leaf, unmanufactured .....	Free.
Pamphlets, advertising, pictorial sheet cards, circulars, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and mantle-makers' fashion plates, and all chromos, chromotypes, oleographs or artistic work of similar kind, produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not, printed or stamped on paper, cardboard or other material, n.e.s. ....	6c. per lb. and 20 p.c.

*Duty.*

Paper, manufactures of, including ruled and border and coated papers, papetries, boxed papers, envelopes and blank books.....	35 p.c.
Paper of all kinds, n.e.s.....	25 p.c.
Paper sacks or bags of all kinds, printed or not .....	25 p.c.
Paper, tarred.....	25 p.c.
Papetries—see Paper.	
Papier mache—see Shoe buttons.	
Parafine wax .....	2c. p. lb.
Parafine wax candles.....	4c. p. lb.
parasols—see Umbrellas.	
is green, dry .....	10 p.c.
Pastes—see Medicinal preparations.	
Pastes—see Perfumery.	
Patent—see Medicinal preparations.	
Peaches, n.o.p., the weight of the packages to be in- cluded in the weight for duty.....	1c. per lb.
Peach—see Trees.	
Pearline, soap powders, etc.—see Soap.	
Pea-nuts—see Almonds.	
Pear—see Trees.	
Preserved ginger.....	30 p.c.
Pease .....	10c. p. bush.
Pecans—see Almonds.	
Periodicals and pamphlets—see Books.	
Percussion caps—see Gun.	
Perfumery, including toilet preparations (non-alco- holic) viz. :—Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations n. o. p. used for the hair, mouth or skin.....	30 p.c.
Petroleum products—see Oils.	
Pheasants —see Domestic fowls.	
Phials—see Carboys.	
Philosophical instruments and apparatus—that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools and scientific societies.....	Free.
Philosophical slides—see Magic lanterns.	
Phosphor bronze, in blocks, bars, sheets and wire...	10 p.c.
Phosphorus.....	Free.
Photographic slides—see Magic lanterns.	
Photographs and pictures—see Paintings.	

	<i>Duty.</i>
Pianofortes.....	35 p.c.
Pianofortes, parts of .....	25 p.c.
Pickets and pailings .....	Free.
Pickles, sauces and catsup, including soy .....	35 p.c.
Picks, mattocks, grub-hoes, adzes, hatchets and eyes or polls for same, and tools of all descriptions, n.c.s.....	35 p.c.
Pictorial illustrations of insects, etc., when imported for the use of colleges and schools, scientific and literary societies .....	Free.
Pillows—see Furniture of wood.	
Pills—see Medicinal preparations.	
Pine clapboards.....	Free.
Pins, manufactured from wire of any metal .....	30 p.c.
Pipes, tobacco, of all kinds, pipe mounts, cigar and cigarette holders and cases for the same.....	35 p.c.
Pipe organs—see Organs.	
Pitch (pine), and pine tar in packages of not less than fifteen gallons each.....	Free.
Plaits, chip, manilla, cotton, mohair, straw, Tuscan and grass.....	Free.
Planing mills—see Portable machines.	
Plasters—see Medicinal preparations.	
Plaster of Paris, or gypsum, ground, not calcined ...	15 p.c.
Plaster of Paris, calcined or manufactured .....	40c. p. brl. of 300 lbs.
Plate glass, not coloured, in panes of not over twelve square feet each .....	4c. p. sq. ft.
And when bevelled additional .....	2c. p. sq. ft.
Plate glass, not coloured, in panes of over twelve and not over thirty square feet each .....	6c. p. sq. ft.
When bevelled additional.....	2c. p. sq. ft.
Plate glass in panes of over thirty and not over seventy square feet each.....	8c. p. sq. ft.
When bevelled additional.....	2c.p.sq.ft.add.
Plate glass in panes of over seventy square feet each.	9c. p. sq. ft.
When bevelled additional.....	2c.p.sq.ft.add.
Platedware—see Silver, sterling.	
Platedware cases—see Cases for jewels.	
Plates engraved on wood, and on steel or other metal, and transfers taken from the same.....	20 p.c.
Plates—see Cast iron vessels.	
Platinum and black oxide of copper for use in the manufacture of chlorate.....	Free.

*Duty.*

Platinum sheets and wire; and retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.....	Free.
Playing cards.....	6c. p. pack.
Pleasure carts—see Buggies.	
Plough plates, mould boards, landsides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents per pound.....	5 p.c.
Plum—see Trees.	
Plums—see Cranberries.	
Plumbago, all manufactures of, n.e.s.....	25 p.c.
Plumbago, crude.....	10 p.c.
Plumbago crucibles.....	Free.
Plush fabrics—see Velvets.	
Pocket-books—see Trunks.	
Pomades, French or flour odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation when imported in tins of not less than ten pounds each.....	15 p.c.
Pomatus—see Perfumery.	
Pop-corn—see Sugar candy.	
Porcelain—see China and porcelain ware.	
Portable machines, portable steam engines, threshers and separators, horse-powers, portable saw mills and planing mills, and parts thereof in any stage of manufacture.....	30 p.c.
Portable steam engines—see Portable machines.	
Postage stamps—see Coins.	
Posters, advertising bills and folders—see Labels.	
Potash, chlorate of, in crystals, when imported for manufacturing purposes only; potash, muriate and bi-chromate of, crude, caustic potash, and red and yellow prussiate of potash; also ashes, pot and pearl, in packages of not less than twenty-five pounds weight.....	Free.
Potash, chlorate of, not further prepared than ground, and free from admixture with any other substance.....	Free.

	<i>Duty.</i>
Potatoes .....	15c. p. bush.
Pounders and rolling-pins—see Pails.	
Poultry and game, n.o.p. ....	20 p.o.
Powder, blasting and mining .....	2c. p. lb.
Powder, cannon, musket, rifle, gun and sporting, and canister .....	3c. p. lb.
Powders—see Medicinal preparations.	
Precious stones, in the rough .....	Free.
Precious stones, n.e.s., polished, but not set or other- wise manufactured, and imitations thereof .....	10 p.c.
Preserves—see Jellies.	
Price lists—see Pamphlets.	
Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters, such as are used in printing and bookbinding estab- lishments, and lithographic presses .....	10 p.c.
Prints and engravings—see Paintings.	
Pronged forks—see Axes.	
Proprietary preparations—see Medicinal.	
Prunes, including raisins and dried currants .....	1c. p. lb.
Prunella .....	Free.
Puddled bars—see Iron and steel ingots.	
Pumice and pumice stone, ground or unground. ....	Free.
Pumps of all kinds and wind mills .....	30p.c.
Purses—see Trunks.	
Putty .....	15 p.c.

## Q.

Quails—see Domestic fowls.	
Quicksilver .....	Free.
Quills in their natural state or unplumed .....	Free.
Quince—see Trees.	
Quincoes—see Cranberries.	
Quinine, salts of .....	Free.

# R.

	<i>Duty.</i>
Racks, billiard—see Billiard tables.	
Rags of cotton, linen, jute, hemp, and woollen, paper waste clippings, and waste of any kind except mineral waste .....	Free.
Railroad spikes—see Cut nails.	
Railway cars, sleighs, cutters, wheelbarrows, trucks, road or railway scrapers and hand carts. ....	30 p.c.
Railway fish plates and tie plates .....	\$10 p. ton.
Railway or travelling rugs—see Shawls.	
Raisins—see Pruner.	
Rakes—see Axes.	
Raspberry bushes—see Grape vines.	
Raspberries—see Blackberries.	
Rasps—see Files.	
Raw-hide centres—see Square reeds.	
Raw or boiled—see Linseed oil.	
Raw siennas—see Ochres.	
Reapers—see Mowing machines.	
Red liquor, a crude acetate of alluminium prepared from pyroligneous acid, for dyeing and calico printing .....	Free.
Reed or rattan—see Cane.	
Reeds—see Organs.	
Rennett, raw or prepared: .....	Free.
Resin or rosin in packages of not less than one hundred pounds, and rosin oil .....	Free.
Ribbons of all kinds and materials .....	30 p.c.
Rice and sago flour and sago .....	25 p.c.
Rice, cleaned .....	1½c. p. lb.
Rice, uncleaned, unhulled or paddy .....	3-10c. p. lb.
But not to be less than 30 p.c. <i>ad valorem</i> .	
Rice when imported by makers of rice starch for use in their factories making starch .....	½c. p. lb.
Rings—see Brass.	
Rockingham ware—see China and porcelain ware.	
Rolled or hammered bar-iron or steel—see Bar-iron or steel.	

*Duty.*

Rolled iron or steel angles, channels and special sections, weighing not less than thirty-five pounds per lineal yard, and rolled iron or steel beams, joists, girders, column sections, trough sections, and other building or bridge structural sections, weighing not less than twenty-five pounds per lineal yard, and rolled iron or steel bridge plate not less than $\frac{3}{8}$ of an inch thick, nor less than fifteen inches wide, and flat eye bar blanks not punched or drilled .....	12 $\frac{1}{2}$ p.c.
Rolled iron or steel angles, channels and other sections, weighing less than thirty-five pounds per lineal yard, n.e.s., but not less than ten dollars per ton.....	35 p.c.
Rolled iron tubes not welded, under 1 $\frac{1}{2}$ inches in diameter, angle iron, 9 and 10 guage, not over 1 $\frac{1}{2}$ inches wide, iron tubing, lacquered or brass covered, not over 1 $\frac{1}{2}$ inches diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads to be used for these purposes only in their own factories, until such time as any of the said articles are manufactured in Canada.....	Free.
Roofing slate—see Slates.	
Roots, medicinal, viz :—Alkanet, crude, crushed or ground, aconite, calumba, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground .....	Free.
Rosin oil—see Resin.	
Rose bushes—see Grape vines.	
Rough rolled plate glass—see Glass.	
Rough freestone—see Freestone.	
Rove, when imported for the manufacture of twine for harvest binders.....	10 p.c.
Rubber, crude, caoutchouc or India rubber, unmanufactured; hard rubber in sheets, but not further manufactured, and recovered rubber and rubber substitute.....	Free.
Rubber or gutta percha belting, hose, packing, mats and matting, and cotton or linen hose lined with rubber .....	32 $\frac{1}{2}$ p.c.
Runners—see Brass.	
Rye.....	10c. p. bush.
Rye flour .....	50c. p. bbl.



*Duty.*

Saddlery—see Harness.	
Saddle jiggers, stirrups, and saddle-trees of all kinds.	Free.
Saddle-trees—see Saddle jiggers.	
Sad irons—see Cast iron vessels.	
Sadlers' hardware—see Builders' hardware.	
Safes, doors for safes and vaults, scales, balances and weighing beams.	30 p.c.
Saffron, saffron cake, safflower, and extract of.	Free.
Safflower—see Saffron.	
Sago—see Rice.	
Sails for boats and ships.	25 p.c.
Salmon, pickled or salted.	1c. p. lb.
Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.	Free.
Salt, fine, in bulk and coarse salt, n.e.s.	5c. p. 100 lbs.
Salt, n.e.s., in bags, barrels or other packages, the bags, barrels or packages to bear the same duty as if imported empty.	7½c. p. 100 lbs.
Saltpetre.	Free.
Salves—see Medicinal preparations.	
Sand.	Free.
Sandstone—see Freestone.	
Sand paper, glass, flint and emery paper.	20 p.c.
Sardines—see Anchovies.	
Satchels—see Trunks.	
Sateens, for use of corset manufacturers, etc.	26 p. c.
Sauces—see Pickles.	
Sausage skins or casings, not cleaned.	Free.
Saw mills—see Portable machines.	
Sawdust of the following woods: Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, blackheart ebony, lignum vitæ, red cedar, redwood, satinwood, white ash, persimmon and dogwood.	Free.
Sawed boards, plank, deals, and other lumber, undressed or dressed on one side only.	Free.

Scales—see Safes.

School writing slates—see Slates.

Scrap iron—see Iron.

Strap iron and serap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada..... Free.

Scrapers—see Railway cars

Screws, commonly called "wood screws," two inches and over in length ..... 3c. p. lb.  
one inch and less than two inches..... 6c. p. lb.  
less than one inch..... 8c. p. lb.  
provided that the duty shall not be less than thirty-five per cent. *ad valorem*..... 35 p.c.

Screws of iron, steel, brass or other metal, n. o. p. . . . 30 p.c.

Scythes—see Axes.

Seagrass and seaweed—see Moss.

Seed drills—see Mowing machines.

Seedling stock for grafting, viz.:—Plums, pear, peach and other fruit trees..... Free.

Seeds, viz.:—Annato, beet, carrot, flax, turnip, man-gold and mustard, and aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz.: Anise, anise star, caraway, cardamon, coriander, cumin, fennel and fenugreek..... Free.

Seeds, viz.:—Garden, field and other seeds for agricultural or other purposes, n.o.p., when in bulk or in large parcels..... 10 p.c.

When put up in small papers or parcels..... 25 p.c.

Separators—see Portable machines.

Sesame seed oil—see Linseed oil.

Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; also books, pictures, family plate or furniture, personal effects and heirlooms left by bequest provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler

*Duty.*

on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months actual use in Canada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council. .... Free.

Sewer pipes—see Drain pipes.

Sewing and embroidery silk and silk twist ..... 25 p.c.

Sewing machines, or parts thereof ..... 30 p.c.

Shades for lamps, etc.—see Insulators.

Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds ..... 25 p.c.

Sheep leather—see Leather, upper.

Shells, tortois and mother-of-pearl, and other, unmanufactured ..... Free.

Shingles ..... Free.

Shingles ..... 20 p.c.

Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery and all appurtenances; on the hull, rigging and all appurtenances, except machinery ..... 10 p.c.

On boilers, steam engines and other machinery.. 25 p.c.

Shirts, costing more than three dollars per dozen.... 25 p.c. & \$1 p. doz.

Shirts, n.e.s ..... 35 p.c.

Shoe, harness and leather dressing—see Blacking.

Shoe buttons, papier mache; metal gloye fasteners, eyelet hooks and eyelets ..... Free.

Shoe tacks, one-half ounce to four ounces to the thousand ..... 1c. p. 1000.

Shoemakers' ink—see Blacking.

Shot—see Lead pipe.

Shovels and spades, shovel and spade blanks and iron or steel cut to shape for same ..... 50c. p. doz. & 25 p.c.

Show cases ..... 35 p.c.

Show cards—see Pamphlets.

Shrubs and plants—see Grape vines.

Sideboard covers—see Linen.

	<i>Duty.</i>
Silex, or crystalized quartz .....	Free.
Silk in the gum, or spun; not more advanced than singles, tram and thrown organ zine, not coloured.	15 p.c.
Silk raw or as reeled from the cacoon, not being doubled, twisted or advanced in manufacture in any way, silk cacoons and silk waste .....	Free.
Silk velvets and all manufactures of silk, or of which silk is the component part of chief value, n.e.s., except church vestments .....	30 p.c.
Silk clothing—see Corsets.	
Silver, German silver and nickel silver, rolled or in sheets .....	Free.
Silver, sterling or other ware and platedware, all other, electroplated or gilt, of all kinds, whether plated wholly or in part .....	30 p.c.
Silver—see Gold.	
Silver leaf—see Gold.	
Silverware cases—see Cases for jewels.	
Silvered glass, n.e.s. ....	27½ p.c.
Silvered glass, bevelled .....	32½ p.c.
Sizing cream—see British gum.	
Skates .....	10c. p. pair & 30 p.c.
Skins for morocco leather, tanned but not further manufactured .....	15 p.c.
Slabs—see Iron and steel idgots.	
Slate mantels—see Slates.	
Slate pencils .....	25 p.c.
Slates, slate mantels and other manufactures of slate, n.e.s., school writing slates, and roofing slate .....	30 p.c.
Provided that the duty on roofing slate shall not exceed seventy-five cents per square for black or blue slate, and ninety cents for slates of other colours.	
Sledges—see Track tools.	
Sleighs—see Railway cars.	
Snuff—see Tobacco.	
Soap, n.e.s., pearline and other soap powders, pumice, silver and mineral soaps, sapolio and other like articles .....	35 p.c.
Soap, common or laundry, not perfumed .....	1c. p. lb.
Sockets and electric apparatus—see Telephone.	
Socks and stockings of all kinds, n.e.s. ....	10c. p. doz. prs & 35 p.c.

*Duty.*

Soda, sulphate of, crude, known as salt cake, barilla or soda ash, caustic soda; silicate of soda in crystals or in solution; bichromate of soda, nitrate of soda or cubic nitre, salsoda, sulphide of sodium, nitrite of soda, arseniate, binarseniate, chloride, chlorate, bisulphite and stannate of soda ..... Free.

Sole leather—see Leather.

Spades—see Shovels.

Spectacles and eyeglasses ..... 30 p.c.

Spectacle and eyeglass frames, parts of ..... 20 p.c.

Spelter, in blocks and pigs ..... Free.

Spices, viz., ginger and spices of all kinds, n.e.s., unground ..... 12½ p.c.

Ground ..... 25 p.c.

Spiegeleisen—see Ferro-silicon,

Spirituuous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—

(a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whisky and all spirituuous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages. ....

\$2.12½ p. gall.

*Duty.*

(b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, n.e.s.....	\$2.12½ p. gall. & 30 p.c.
(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each .....	50 p. c. \$2.12½ p. gall. & 40 p.c.
When in bottles, flasks or other packages, containing more than four ounces each .....	
(d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....	\$2.12½ p. gall. & 30 p.c.
(e) Vermouth, containing not more than 30 p.c., and ginger wine, containing not more than 26 p.c. of proof spirits.....	75c. p. gall.
If containing more than these percentages respectively of proof spirits.....	\$2.12½ p. gall.
Spokes—see Hubs.	
Spring mattresses—see Furniture of wood.	
Spruce clapboards .....	Free.
Spurs and stiltas, used in the manufacture of earthenware .....	Free.
Square reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel iron or nickel caps for whip ends, when imported by whip manufacture, for use in the manufacture of whips in their own factories.....	Free.
Stained glass windows .....	30 p.c.
Stair pads—See Carpets.	
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch; the weights of the package to be in all cases included in the weight for duty .....	1½c. p. lb.
Statuettes and bead ornaments—see Desks.	
Staves of wood of all kinds, wood unmanufactured..	Free.
Steam engines, boilers and machinery composed wholly or in part of iron or steel, n.e.s. ....	27½ p.c.
Stearic acid—see Tallow.	
Steel bowls for cream separators .....	Free.
Steel for the manufacture of files, when imported by file manufacturers for use in their factories....	Free.
Steel for the manufacture of hammers, augurs and augur bits, when imported by the manufacturers of such articles, for use in their own factories only.....	Free.

		<i>Duty.</i>
	Steel for saws and straw cutters, cut to shape, but not further manufactured .....	Free.
p. gall. c.	Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge when imported by manufacturers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories .....	Free.
	Steel needles, n.o.p .....	30 p.c.
	Steel nuts—see Wrought iron.	
p. gall. c. p. gall. c.	Steel, No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs, and shoe shanks; and flat wire of steel of No. 16 gauge or thinner, to be used in the manufacture of crinoline or corset wire and dressed stays, when imported by the manufacturers of such articles for use in their own factories .....	Free.
gall. p. gall.	Steel of numbers 24 and 17 guage, in sheets 63 inches long and from 18 inches to 32 inches wide for the manufacture of tubular bow sockets, when imported by the manufacturers of such articles for use in their own factories only .....	Free.
	Steel rails weighing not less than forty-five pounds per lineal yard for use in railway tracks, but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways .....	Free.
lb.	Steel, rolled rods of, under half an inch in diameter or under half an inch square, when imported by knob or lock manufacturers or cutlers, for use exclusively by such manufacturers in their own factories .....	Free.
c.	Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorns, plain strip or other fencing, and safety barb wire fencing, for use in their own factories in the manufacture thereof .....	Free.
	Steel valued at two and one-half cents per pound and upwards, for use in the manufacture of skates ..	Free.
	Steel washers—see Wrought iron.	



*Duty.*

Steel wire, Bessemer soft drawn spring, of numbers 10, 12 and 13 gauge, respectively, and homo steel spring wire of numbers 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, to be used in their own factories in the manufacture of such articles . . . .	Free.
Stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s., and matrices or copper shells for the same . . . . .	2c. p. sq. in.
Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid . . . . .	3c. p. sq. in.
And matrices or copper shells for the same . . . .	2c. p. sq. in.
Stereotypes, electrotypes and celluloids of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid . . . . .	Free.
Sterling ware, etc.—see Silver, sterling.	
Stick or canes—see Brass.	
Stirrups—see Saddle jiggers.	
Stoneware—see China and porcelain ware.	
Stoneware—see Earthenware.	
Stove plates and irons—see Cast iron vessels.	
Straw boards, in sheets or rolls, plain or tarred . . . .	30c. p. 100 lbs.
Strawberries—see Blackberries.	
Structural iron work—see Iron bridges.	
Sugar, all above number sixteen Dutch Standard in colour, and all refined sugars of whatever kinds, grades or standards . . . . .	64-100c. p. lb.
The usual packages in which they are imported to be . . . . .	free.
Sugar candy, brown or white, and confectionery, including sweetened gums, candied peel, and pop-corn . . . . .	35 p.c.
Sugar, n.e.s., not above No. 16 Dutch Standard in colour, sugar drainings, or pumpings drained in transit, melado or concentrated melado, tank bottoms, and sugar concrete . . . . .	Free.
Sulfate of iron (copperas) and sulphate of copper (blue vitriol) . . . . .	Free.

	<i>Duty.</i>
Sulky and walking ploughs—see Mowing machines.	
Sulphur and Brimstone, crude, or in roll or flour....	Free.
Sulphuric ether.....	5c. p. lb.
Sunshades—see Umbrellas.	
Surgical and dental instruments of all kinds.....	15 p.c.
Surgical dressing, anti-septic, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated .....	20 p.c.
Swedish rolled iron rods, under one-half inch in diameter and of not less than one and three-quarters of a cent per pound value, and Swedish rolled iron nail rods under half an inch in diameter for the manufacture of horse-shoe nails.....	15 p. c.
Sweet potatoes and yams.....	10c. p. bush.
Switches, frogs, crossings and intersections for railways.....	30 p.c.
Syrups and molasses of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor.....	5-10c. p. lb.
Syrups—see Medicinal preparations.	

## H.

"T" and strap hinges—see Wrought iron.	
Table cloths—see Laces.	
Tableware, glass—see Carboys.	
Tableware, crystal and decorated glass; made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated-ware.....	20 p. c.
Tagging metal, plain, japanned or coated, in coils, not over one and a-half inches in width, when imported by manufacturers of shoe and corset laces for use in their factories.....	Free.
Tailors' irons—see Cast iron vessels.	
Tails, undressed.....	Free.
Tallow and stearic acid.....	20 p.c.
Tannic acid—see Blood albumen.	
Tar (pine)—see Pitch.	

	<i>Duty.</i>
Tartar emetic and gray tartar; creem of tartar in crystals and argal or argols.....	Free.
Tassels and bracelets—see Laces.	
Tea and green coffee, n.e.s. ....	10 p. c.
Tea and green coffee imported direct from the country of growth and production .....	Free.
This item shall include tea and coffee purchased in bond in any country where tea and coffee are subject to customs duty, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the country where the same is purchased.	
Teasels.....	Free.
Telephone and telegraph instruments, telegraph, telephone and electric light cables, electric and galvanic batteries, electric motors, generators, dynamo, sockets and electric apparatus, n.e.s. ....	25 p. c.
Textile leather or rubber heels—see Square reeds.	
Thread, cotton sewing, in hanks, black, bleached or unbleached, three and six cord.....	12½ p. c.
Thread, cotton sewing and crochet cotton, on spools or tubes or in balls, and all other cotton thread, n.e.s. ....	25 p. c.
Threshers—see Portable machines.	
Thumbs and tips—see Square reeds.	
Tickets—see Labels.	
Timber, hewn or sawed, and timber used for spars and in building wharfs.....	Free.
Timber, squared or sided.....	Free.
Timber—see Lumber.	
Tin crystals, tin strip waste, and tin in blocks, pigs, bars, and sheets and tin plates, tin foil and tea lead .....	Free.
Tinctures—see Medicinal preparations.	
Tinware, stamped, japanned ware, galvanized iron ware, including signs made from these materials, and all manufactures of tin, n.e.s. ....	25 p. c.
Tobacco, unmanufactured, for excise purposes, under conditions of "The Inland Revenue Act".....	Free.
Tobacco, cut.....	45c. p. lb. & 12½ p. c.
Tobacco pouches—see Trunks,	

	<i>Duty.</i>
Tobacco, manufactured, and snuff, n.e.s. ....	35c. p. lb. and 12½ p.c.
Toilet preparations—see Perfumery.	
Tomatoes, fresh .....	20c. p. bush; & 10 p.c.
Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s.; the weight of the cans or other packages to be included in the weight for duty .....	1½c. p. lb.
Tonics—see Medicinal preparations.	
Tools, n.e.s.—see Picks.	
Tooth powders and washes—see Perfumery.	
Towels of every description .....	25 p.c.
Toys of all kinds (including sewing machines when not costing over \$2) .....	35 p.c.
Track tools, wedges, crowbars and sledges .....	30 p.c.
Travellers' baggage, under regulations prescribed by the Controller of Customs .....	Free.
Tray cloths—see Linen.	
Tree-nails .....	Free.
Trees, viz., apple, cherry, peach, pear, plum and quince, of all kinds .....	3c. each.
Trees, n.e.s. ....	Free.
Troches—see Medicinal preparations.	
Trucks—see Railway cars.	
Trunks, valises, hat-boxes, carpet bags, satchels, pocket-books, purses and tobacco pouches .....	30 p.c.
Trusses—see Belts.	
Tubs—see Pails.	
Tubes not welded, not more than one and one-half inches in diameter, of rolled steel .....	15 p.c.
Turpentine, raw or crude .....	Free.
Turpentine, spirits of .....	5 p.c.
Turtles .....	Free.
Tweeds—see Manufactures.	
Twine and cotton cordage, of all kinds .....	25 p.c.
Twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal mixed .....	12½ p.c.
Twine, manufacture of, n.e.s. ....	30 p.c.
Type for printing .....	20 p.c.
Type metal .....	10 p.c.
Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individ- uals, the above particulars to be verified by special affidavit on each entry when presented.,	Free,

## U.

	<i>Duty.</i>
Ultramarine blue, dry or in pulp.....	Free.
Umbers—see Oxides.	
Umbrellas, parasols and sunshades of all kinds and materials.....	35 p.c.
Umbrella, parasol or sunshade sticks—see Brass.	
Umbrella, parasol and sunshade sticks or handles, n.e.s.....	20 p.c.
Undertakers' hardware—see Builders' hardware.	
Union collar cloth paper in rolls or sheets, not glossed or finished .....	15 p.c.
Glossed or finished .....	20 p.c.
Universal mill or rolled edge steel plate, less than thirty inches wide, and plates or sheets of iron or steel thirty inches wide and over, one-quarter of an inch and over in thickness .....	12½ p.c.
Upholsterers' hardware—see Builders' hardware.	

## V.

Vaccine and ivory vaccine points .....	Free.
Valises—see Trunks.	
Varnish, black and bright for ships' use.....	Free.
Varnishes, lacquers, japans, japan driers, liquid driers and oil finish, n. e. s.....	20 c. p. gall. and 20 p.c.
Vaseline and all similar preparations of petroleum for toilet, medicinal or other purposes .....	35 p.c.
Vegetables, when fresh, or dry salted, n.e.s.....	25 p.c.
Vegetables—see Tomatoes.	
Velveteens—see Velvets.	
Velvets, velveteens and plush fabrics, n.e.s.....	30 p.c.
Verdigris, or sub-acetate of copper, dry.....	Free.
Vermicilli—see Macaroni.	
Vinegar—see Acid.	
Vitriged glass—see Glass.	
Vulcanized fibre ware—see Fibre ware.	



	<i>Duty.</i>
Wagons, farm and freight, carts, drays and similar vehicles .....	25 p.c.
Walking sticks and canes of all kinds, n.e.s. ....	25 p.c.
Wallpaper, not including borders, printed on plain ungrounded paper and colored with any material except bronze, gilt or flitter. ....	35 p.c.
Paper-hangings and borders, all other, per roll of eight yards and under, and proportionally for greater lengths. ....	1½c. per roll and 25 p.c.
Walnuts—see Almonds.	
Washboards—see Pails.	
Watch actions or movements. ....	10 p.c.
Watch cases—see Cases for jewels.	
Watch cases. ....	35 p.c.
Watches. ....	25 p.c.
Waters—see Medicinal preparations.	
Webbing, elastic and non-elastic. ....	20 p.c.
Wedges—see Track tools.	
Weighing beams—see Safes.	
Whalebone, unmanufactured. ....	Free.
Wheat. ....	15c. p. bush.
Wheat flour. ....	75c. p. bbl.
Wheelbarrows—see Railway cars.	
Whips of all kinds, including thongs and lashes. ....	35 p.c.
White granite—see China.	
White and red lead, dry, orange mineral and zinc white. ....	5 p.c.
Whiting or whitening, gilder's whiting and Paris white. ....	Free.
Wind mills—see Pumps.	
Window shade rollers. ....	35 p.c.
Window shades in the piece or cut and hemmed or mounted on rollers. ....	35 p.c., but not less than 5c. p. sq. yd.
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon). ....	25c. p. gall.

	<i>Duty.</i>
And for each degree of strength in excess of the twenty-six per cent. of spirits as aforesaid, until the strength reaches forty per cent. of proof spirits.....	30. p. gall. for each degree from 26 up to 40; & 30 p.c.
Other wines—see name in alphabetical order.	
Wire, crucible cast steel.....	Free.
Wire cloth of brass or copper.....	20 p.c.
Wire cloth, n.e.s.....	30 p.c.
Wire covered with cotton, linen, silk or other material.....	30 p.c.
Wire nails.....	1c. p. lb.
Wire of all kinds, n.e.s.....	25 p.c.
Wire of brass.....	10 p.c.
Wire rigging for ships and vessels.....	Free.
Wire rope of iron or steel, n.o.p.....	25 p.c.
Wire of iron or steel, Nos. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the "Champion" nailing machine, wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories.....	Free.
Wood, manufactures of, n.e.s., and brushes.....	25 p.c.
Wood, veneers of, n.e.s., not over one-sixteenth of an inch in thickness.....	5 p.c.
Wood, veneers of, not over one-sixteenth of an inch in thickness, made from woods native to Canada.....	10 p.c.
Wood pulp.....	25 p.c.
Wool and the hair of the camels, alpaca, goat and of other like animals, not further prepared than washed, n.e.s.; and noils, being the short wool which falls from the combs in worsted factories.....	Free.
Wool or worsted yarns, when genapped, dyed or finished, and imported by manufacturers of braids, cords, tassels and fringes to be used in the manufacture of such articles only in their own factories.....	Free.
Wool, viz., Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada.....	30. p. lb.
Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, less than three-eighths of an inch in diameter.....	1c. p. lb. & 25 p.c.
Not to be less than 35 p.c.	



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*Duty.*

Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt and hinge blanks, n.e.s., and "T" and strap hinges .....	1c. p. lb. & 20 p.c.
Wrought iron or steel tubing, threaded and coupled or not, over two inches in diameter .....	15 p.c.
Other wrought iron or steel tubes or pipes .....	5-10 c. p. lb. & 30 p.c.
Wrought scrap iron and scrap steel being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends of steel rails .....	\$3 p. ton.
On and after the first day of January, eighteen hundred and ninety-five .....	\$4 p. ton.
Wrought iron or steel pipe, fittings of, and chilled iron or steel rolls .....	35 p. c.

**X.**

Xylonite—see Celluloid.  
Xylonite collars—see Collars of cotton.  
Xylonite cuffs—see Cuffs of cotton.  
Xyolite—see Celluloid.  
Xyolite collars—see Collars of cotton.  
Xyolite cuffs—see Cuffs of cotton.

**Y.**

Yams—see Sweet potatoes.  
Yarn spun from the hair of the alpaca or angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs .....

Free.

Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, costing twenty cents per pound and under .....

5c. p. lb. &  
20 p.c.

Yarns, woollen and worsted, n.e.s. ....

30 p.c.

Yeast cakes and baking powders, the weight of the package to be included in the weight for duty ...

6c. p. lb.

		<i>Duty.</i>
Yeast, compressed, in bulk or mass of not less than fifty pounds .....		3c. p. lb.
In packages weighing less than fifty pounds, the weight of the package in the latter case to be included in the weight for duty .....		6c. p. lb.
Yellow metal, in bolts, bars and for sheathing .....		Free.

## Z.

Zinc, in blocks, pigs and sheets, and zinc seamless drawn tubing .....	Free.
Zinc, manufactures of, n.e.s. ....	25 p.c.
Zinc, salts of .....	Free.
Zinc white—see White and red lead.	

## SCHEDULE C.

### PROHIBITED.

- Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
- Coin, base or counterfeit.
- Goods manufactured or produced, wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol or penitentiary.
- Oleomargarine, butterine or other similar substitute for butter.
- Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrighted in Canada.
- Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

# FRENCH KILOGRAMMES OR KILOS,

CONVERTED INTO POUNDS AVOIRDUPOIS.—KILO, 2.21 LBS.—

1,000 GRAMMES, 1 KILO.

Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.
1	2.21	31	68.51	60	132.60	89	196.69
2	4.42	32	70.72	61	134.81	90	198.90
3	6.63	33	72.93	62	137.02	91	201.11
4	8.84	34	75.14	63	139.23	92	203.32
5	11.05	35	77.35	64	141.44	93	205.53
6	13.26	36	79.56	65	143.65	94	207.74
7	15.47	37	81.77	66	145.86	95	209.95
8	17.68	38	83.40	67	148.07	96	212.16
9	19.89	39	86.19	68	150.28	97	214.37
10	22.10	40	88.40	69	152.49	98	216.58
11	24.31	41	90.61	70	154.70	99	218.79
12	26.52	42	92.82	71	156.91	100	221.00
13	28.73	43	95.03	72	159.12	105	232.05
14	30.94	44	97.24	73	161.33	110	243.10
15	33.15	45	99.45	74	163.54	115	254.15
16	35.36	46	101.66	75	165.75	120	265.20
17	37.57	47	103.87	76	167.96	125	276.25
18	39.78	48	105.08	77	170.17	130	287.30
19	41.99	49	108.29	78	172.38	135	298.35
20	44.20	50	110.50	79	174.59	140	309.40
21	46.41	51	112.71	80	176.80	145	320.45
22	48.62	52	114.92	81	179.01	150	331.50
23	50.83	53	117.13	82	181.22	160	353.60
24	53.04	54	119.34	83	183.43	170	375.70
25	55.25	55	121.55	84	185.64	180	397.80
26	57.46	56	123.76	85	187.85	190	419.90
27	59.67	57	125.97	86	190.06	200	442.00
28	61.88	58	128.18	87	192.27	250	552.50
29	64.09	59	130.39	88	194.48	300	663.00
30	66.30	.....	.....	.....	.....	.....	.....

# CUSTOMS VALUE OF FOREIGN COINS.

COUNTRY.	STANDARD.	MONEY UNIT.	Value in Canadian Currency.	COINS.
Argentina Republic.....	Gold and Silver.	Peso .....	\$ cts. mills 0.96.5	Gold, Argentine \$4.82.4, and $\frac{1}{2}$ Argentine. Silver peso and divisions.
Austria-Hungary.....	Silver .....	Florin.....	.34.1	Gold, 4 florins, \$1.92.9; 8 florins, \$3.85.8; ducats, \$2.28.7, and 4 ducats, \$9.15.8; Silver, 1 and 2 florins.
Belgium.....	Gold and Silver.	Franc.....	.19.3	Gold, 10 & 20 francs. Silver, 5 francs.
Bolivia.....	Silver .....	Boliviano.....	.61.6	Silver, Boliviano and divisions.
Brazil.....	Gold .....	Milreis.....	.54.6	Gold, 5, 10 and 20 milreis. Silver, $\frac{1}{2}$ , 1 and 2 milreis.
Central American States--				
Costa Rica.....	Silver.....	Peso.....	.61.6	Silver peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili.....	Gold and Silver	Peso .....	.91.2	Gold, Escudo, \$1.82.4; doubloons, \$4.56.1; condor, \$3.12.3. Silver, peso and divisions.
Columbia.....	Silver .....	Peso.....	.61.6	Gold, condor, \$9.64.7, and double condor. Silver, peso.
China.....	Silver .....	Tael, Shanghai Haikwan(Custi)	{ .91.0 1.01.3	
Cuba.....	Gold and Silver.	Peso.....	.92.6	Gold, doubloon, \$5.01.7. Silver, peso.
Denmark.....	Gold .....	Crown.....	.26.8	Gold, 10 and 20 Crowns.
Ecuador.....	Silver .....	Sucre.....	.69.1	Gold, condor, \$9.64.7, and double condor. Silver, sucre and division.

Egypt.....	Gold .....	Pound (100 piastres).	4.94.3	Gold pound (100 piastres), 50, 20, 10 & 5 piastres. Silver, 1, 2, 5, 10, & 20 piastres.
Finland.....	Gold and Silver.	Mark.....	.19.3	Gold, 20 m'ks, \$3.85.9; 10 m'ks, \$1.93.
	Gold and Silver.	Franc.....	.19.3	Gold, 5, 10, 20, 50 and 100 francs.

Denmark	Gold	10 and 20 Crowns	26.8	Gold, 10 and 20 Crowns
Ecuador	Silver	Sucre	69.1	Gold, condor, \$9.64.7, and double condor. Silver, sucre and division.

Egypt	Gold	Pound (100 piastres)	4.94.3	Gold pound (100 piastres), 50, 20, 10 & 5 piastres. Silver, 1, 2, 5, 10, & 20 piastres.
Finland	Gold and Silver	Mark	19.3	Gold, 20 m'ks, \$3.85.9; 10 m'ks, \$1.93.
France	Gold and Silver	Franc	19.3	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
German Empire	Gold	Mark	23.8	Gold, 5, 10 and 20 marks.
Greece	Gold and Silver	Drachma	19.3	Gold, 5, 10, 20, 50 and 100 drachmas. Silver, 5 drachmas.
Hayti	Gold and Silver	Gourde	96.5	Silver, gourde.
India	Silver	Rupee	29.3	Gold, Mohur, \$7.10.5. Silver, rupee and division.
Italy	Gold and Silver	Lira	19.3	Gold, 5, 10, 20, 50 and 100 liras. Silver, 5 liras.
Japan	*Gold and Silver	Yen	99.7	Gold, 1, 2, 5, 10 and 20 yens.
Liberia	Gold	Dollar	74.5	Silver, y en.
Mexico	Gold	Dollar	1.00	
Netherlands	Gold and Silver	Florin	40.2	Gold dol. \$0.98.3, 2½, 5, 10 & 20 dol. Silver, dol. (or peso) & divisions.
Norway	Gold	Crown	26.8	Gold, 10 f'ns. Silver, ½, 1 & 20 f'ns.
Peru	Silver	Sol	61.6	Gold, 10 and 20 crowns.
Portugal	Gold	Milree	1.08	Silver, Sol and divisions.
Russia	*Silver	Rouble	77.2	Gold, 1, 2, 5 and 10 milreis.
Spain	Gold and Silver	Peseta	49.2	Gold, Imperial, \$7.71.8, & ½ Imperial, Silver, ½, and 1 rouble. [\$3.96.]
Sweden	Gold	Crown	19.3	Gold, 25 pesetas. Silver, 5 pesetas.
Switzerland	Gold and Silver	Franc	26.8	Gold, 10 and 20 crowns.
Tripoli	Gold	Mahbab of 20 piastres	19.3	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
Turkey	Gold	Piastre	55.5	
Venezuela	Silver	Bolivar	12.3	Gold, 25, 50, 100, 250 and 500 piastres. Gold, 5, 10, 20, 50 and 100 bolivars. Silver, 5 bolivars.

\*Gold, the nominal standard. Silver, practically the standard.

†Silver, the nominal standard. Paper, the actual standard, the depreciation of which is measured by the Gold standard.

‡Coined since January 1st, 1886. Old ‡ Imperial, \$3.98.6.

# STERLING TABLE AT 9½ OR PAR OR EXCHANGE.

(Continued.)

£	§	c.	£	§	c.	£	§	c.	£	§	c.
139	676	47	182	885	78	224	1090	13	266	1294	53
140	681	33	183	890	60	225	1095	00	267	1299	40
141	686	20	184	895	47	226	1099	87	268	1304	27
142	691	07	185	900	33	227	1104	73	269	1309	13
143	695	93	186	905	20	228	1109	60	270	1314	00
144	700	80	187	910	07	229	1114	47	271	1318	87
145	705	67	188	914	93	230	1119	33	272	1323	73
146	710	53	189	919	80	231	1124	20	273	1328	60
147	715	40	190	924	67	232	1129	07	274	1333	47
148	720	27	191	929	53	233	1133	93	275	1338	33
149	725	13	192	934	40	234	1138	80	276	1343	20
150	730	00	193	939	27	235	1143	67	277	1348	07
151	734	87	194	944	13	236	1148	53	278	1352	93
152	739	73	195	940	00	237	1153	40	279	1357	80
153	744	60	196	953	87	238	1158	27	280	1362	67
154	749	47	197	958	73	239	1263	13	281	1367	53
155	754	33	198	963	60	240	1168	00	282	1372	40
156	759	20	199	968	47	241	1172	87	283	1377	27
157	764	07	200	973	33	242	1177	73	284	1382	13
158	768	93	201	978	20	243	1182	60	285	1387	00
159	773	80	202	983	07	244	1187	47	286	1391	87
160	778	67	203	987	93	245	1192	33	287	1396	73
161	783	53	204	992	80	246	1197	20	288	1401	60
162	788	40	205	997	67	247	1202	07	289	1406	47
163	793	27	206	1002	53	248	1206	93	290	1411	33
164	798	13	207	1007	40	249	1211	80	291	1416	20
165	803	00	208	1012	27	250	1216	67	292	1421	07
166	807	87	209	1017	13	251	1221	53	293	1425	93
167	812	73	210	1022	00	252	1226	40	294	1430	80
168	817	60	211	1026	87	253	1231	27	295	1435	67
169	822	47	212	1031	73	254	1236	13	296	1440	53
170	827	33	213	1036	60	255	1241	00	297	1445	40
171	832	20	214	1041	47	256	1245	87	298	1450	27
172	837	07	215	1046	33	257	1250	70	299	1455	13
173	841	93	216	1051	20	258	1255	60	300	1460	00
174	846	80	217	1056	07	259	1260	47	400	1946	67
175	851	67	218	1060	93	260	1265	33	500	2433	33
176	856	53	219	1065	80	261	1270	20	600	2920	00
177	861	40	220	1070	67	262	1275	07	700	3406	67
178	866	27	221	1075	53	263	1279	93	800	3893	33
179	871	13	222	1080	40	264	1284	80	900	4380	00
180	876	00	223	1085	27	265	1289	67	1000	4866	67
181	880	87	.....	.....	.....	.....	.....	.....	.....	.....	.....

STE

Penc

Shil

STERLING TABLE AT 9 $\frac{1}{2}$  OR PAR OR EXCHANGE.  
POUND STG. \$4.86 2-3.

c.	Pence	Cts.	£	\$ c.	£	\$ c.	£	\$ c.
294 53	1	2	7	34 07	51	248 20	95	462 33
299 40	2	4	8	38 93	52	256 07	96	467 20
304 27	3	6	9	43 80	53	257 93	97	472 07
309 13	4	8	10	48 67	54	262 80	98	476 93
314 00	5	10	11	53 53	55	267 67	99	481 80
318 87	6	12	12	58 40	56	272 53	100	486 67
323 73	7	14	13	63 27	57	277 40	101	491 53
328 60	8	16	14	66 13	58	282 27	102	496 40
333 47	9	18	15	73 00	59	287 13	103	501 27
338 33	10	20	16	77 87	60	292 00	104	506 13
343 20	11	22	17	82 73	61	296 87	105	511 00
348 07	12	24 $\frac{3}{4}$	18	87 60	62	301 73	106	515 87
352 93			19	92 47	63	306 60	107	520 73
357 80	Shil's.		20	97 33	64	311 47	108	525 60
362 67			21	102 20	65	316 33	109	530 47
367 53	1	24 $\frac{1}{2}$	22	107 07	66	321 20	110	535 33
372 40	2	48 $\frac{3}{4}$	23	111 93	67	326 07	111	540 20
377 27	3	73	24	116 80	68	330 93	112	545 07
382 13	4	97 $\frac{1}{2}$	25	121 67	69	335 80	113	549 93
387 00	5	1 21 $\frac{3}{4}$	26	126 53	70	340 67	114	554 80
391 87	6	1 46	27	131 40	71	345 53	115	559 67
396 73	7	1 70 $\frac{1}{2}$	28	136 27	72	350 40	116	564 53
401 60	8	1 94 $\frac{1}{2}$	29	141 13	73	355 27	117	569 40
406 47	9	2 19	30	146 00	74	360 13	118	574 27
411 33	10	2 43 $\frac{1}{2}$	31	150 87	75	365 00	119	579 13
416 20	11	2 67 $\frac{3}{4}$	32	155 73	76	369 87	120	584 00
421 07	12	2 92	33	160 60	77	374 73	121	588 87
425 93	13	3 16 $\frac{1}{2}$	34	165 47	78	379 60	122	593 73
430 80	14	3 40 $\frac{3}{4}$	35	170 33	79	384 47	123	598 60
435 67	15	3 65	36	175 20	80	389 33	124	603 47
440 53	16	3 89 $\frac{1}{2}$	37	180 07	81	394 20	125	608 33
445 40	17	4 13 $\frac{3}{4}$	38	184 93	82	399 07	126	613 20
450 27	18	4 38	39	189 80	83	403 93	127	618 07
455 13	19	4 62	40	194 67	84	408 80	128	622 93
460 00	20	4 86 $\frac{3}{4}$	41	199 53	85	413 67	129	627 80
464 87			42	204 40	86	418 53	130	632 67
469 73	£	\$ c.	43	209 27	87	423 40	131	637 53
474 60			44	214 13	88	428 27	132	642 40
479 47	1	4 87	45	219 00	89	433 13	133	647 27
484 33	2	9 73	46	223 87	90	438 00	134	652 13
489 20	3	14 60	47	228 73	91	442 87	135	657 00
494 07	4	19 47	48	233 60	92	447 73	136	661 87
498 93	5	24 33	49	238 47	93	452 60	137	666 73
503 80	6	29 20	50	243 33	94	457 47	138	671 60



TABLE OF BELGIAN, FRENCH AND SWISS FRANCS, SPANISH  
PESETAS, GREEK DRACHMAS AND ITALIAN LIVRES.

CUSTOMS VALUE, EACH, 19.3 CENTS.

Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.
1	0 19	31	5 98	61	11 77	91	17 56
2	0 39	32	6 18	62	11 97	92	17 76
3	0 58	33	6 37	63	12 16	93	17 95
4	0 77	34	6 56	64	12 35	94	18 14
5	0 97	35	6 76	65	12 55	95	18 34
6	1 16	36	6 95	66	12 74	96	18 53
7	1 35	37	7 14	67	12 93	97	18 72
8	1 54	38	7 33	68	13 12	98	18 91
9	1 74	39	7 53	69	13 32	99	19 11
10	1 93	40	7 72	70	13 51	100	19 30
11	2 12	41	7 91	71	13 70	150	28 95
12	2 32	42	8 11	72	13 90	200	38 60
13	2 51	43	8 30	73	14 09	300	57 90
14	2 70	44	8 49	74	14 28	400	77 20
15	2 90	45	8 69	75	14 48	500	96 50
16	3 09	46	8 88	76	14 67	600	115 80
17	3 28	47	9 07	77	14 86	700	135 10
18	3 47	48	9 26	78	15 05	800	154 40
19	3 67	49	9 46	79	15 25	900	178 70
20	3 86	50	9 65	80	15 44	1000	198 00
21	4 05	51	9 84	81	15 63	2000	386 00
22	4 25	52	10 04	82	15 83	2500	482 50
23	4 44	53	10 23	83	16 02	3000	579 00
24	4 63	54	10 42	84	16 21	4000	772 00
25	4 83	55	10 62	85	16 41	5000	965 00
26	5 02	56	10 81	86	16 60	6000	1158 00
27	5 21	57	11 00	87	16 79	7000	1351 00
28	5 40	58	11 19	88	16 98	8000	1544 00
29	5 60	59	11 39	89	17 18	9000	1737 00
30	5 79	60	11 58	90	17 37	10000	1930 00

# TABLE OF MARKS OF GERMAN EMPIRE.

CUSTOMS VALUE, MARK 23.8 CENTS.

Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cent.	Marks.	Dollars and Cents.
1	0 24	31	7 38	61	14 52	91	21 66
2	0 48	32	7 62	62	14 76	92	21 90
3	0 71	33	7 85	63	14 99	93	22 13
4	0 95	34	8 09	64	15 23	94	22 37
5	1 19	35	8 33	65	15 47	95	22 61
6	1 43	36	8 57	66	15 71	96	22 85
7	1 67	37	8 81	67	15 95	97	23 09
8	1 90	38	9 04	68	16 18	98	23 32
9	2 14	39	9 28	69	16 42	99	23 56
10	2 38	40	9 52	70	16 66	100	23 80
11	2 62	41	9 76	71	16 90	150	35 70
12	2 86	42	10 00	72	17 14	200	47 60
13	3 09	43	10 23	73	17 37	300	71 40
14	3 33	44	10 47	74	17 61	400	95 20
15	3 57	45	10 71	75	17 85	500	119 00
16	3 81	46	10 95	76	18 09	600	142 80
17	4 05	47	11 19	77	18 33	700	166 60
18	4 28	48	11 42	78	18 56	800	190 40
19	4 52	49	11 66	79	18 80	900	214 20
20	4 76	50	11 90	80	19 04	1000	238 00
21	5 00	51	12 14	81	19 28	1500	357 00
22	5 24	52	12 38	82	19 52	2000	476 00
23	5 47	53	12 61	83	19 75	3000	714 00
24	5 71	54	12 85	84	19 99	4000	952 00
25	5 95	55	13 09	85	20 23	5000	1190 00
26	6 19	56	13 33	86	20 47	6000	1428 00
27	6 43	57	13 57	87	20 71	7000	1666 00
28	6 66	58	13 80	88	20 94	8000	1904 00
29	6 90	59	14 04	89	21 18	9000	2142 00
30	7 14	60	14 28	90	21 42	10000	2380 00

# TABLE OF FLORINS OF AUSTRIA.

CUSTOMS VALUE, 34.1 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 34	31	10 57	61	20 80	91	31 03
2	0 68	32	10 91	62	21 14	92	31 37
3	1 02	33	11 25	63	21 48	93	31 71
4	1 36	34	11 59	64	21 82	94	32 05
5	1 71	35	11 94	65	22 17	95	32 40
6	2 05	36	12 28	66	22 51	96	32 74
7	2 39	37	12 62	67	22 85	97	33 08
8	2 73	38	12 96	68	23 19	98	33 42
9	3 07	39	13 30	69	23 53	99	33 76
10	3 41	40	13 64	70	23 87	100	34 10
11	3 75	41	13 98	71	24 21	150	51 15
12	4 09	42	14 32	72	24 55	200	68 20
13	4 43	43	14 66	73	24 89	300	102 30
14	4 77	44	15 00	74	25 23	400	136 40
15	5 12	45	15 35	75	25 58	500	170 50
16	5 46	46	15 69	76	25 92	600	204 60
17	5 80	47	16 03	77	26 26	700	238 70
18	6 14	48	16 37	78	26 60	800	272 80
19	6 48	49	16 71	79	26 94	900	306 90
20	6 82	50	17 05	80	27 28	1000	341 00
21	7 16	51	17 39	81	27 62	1500	511 50
22	7 50	52	17 73	82	27 96	2000	682 00
23	7 84	53	18 07	83	28 30	3000	1023 00
24	8 18	54	18 41	84	28 64	4000	1364 00
25	8 53	55	18 76	85	28 99	5000	1705 00
26	8 87	56	19 10	86	29 33	6000	2046 00
27	9 21	57	19 44	87	29 67	7000	2387 00
28	9 55	58	19 78	88	30 01	8000	2728 00
29	9 89	59	20 12	89	30 35	9000	3069 00
30	10 23	60	20 46	90	30 69	10000	3410 00

# TABLE OF FLORINS OF THE NETHERLANDS.

CUSTOM VALUE, 40.2 CENTS.

Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
31 03	1	0 40	31	12 46	61	24 52	91	36 58
31 37	2	0 80	32	12 86	62	24 92	92	36 98
31 71	3	1 21	33	13 27	63	25 33	93	37 39
32 05	4	1 61	34	13 67	64	25 73	94	37 79
32 40	5	2 01	35	14 07	65	26 13	95	38 19
32 74	6	2 41	36	14 47	66	26 53	96	38 59
33 08	7	2 81	37	14 87	67	26 93	97	38 99
33 42	8	3 22	38	15 28	68	27 34	98	39 40
33 76	9	3 62	39	15 68	69	27 74	99	39 80
34 10	10	4 02	40	16 08	70	28 14	100	40 20
51 15	11	4 42	41	16 48	71	28 54	150	60 30
68 20	12	4 82	42	16 88	72	28 94	200	80 40
02 30	13	5 23	43	17 29	73	29 35	300	120 60
36 40	14	5 63	44	17 69	74	29 75	400	160 80
70 50	15	6 03	45	18 09	75	30 15	500	201 00
04 60	16	6 43	46	18 49	76	30 55	600	241 20
38 70	17	6 83	47	18 89	77	30 95	700	281 40
72 80	18	7 24	48	19 30	78	31 36	800	321 60
06 90	19	7 64	49	19 70	79	31 76	900	361 80
41 00	20	8 04	50	20 10	80	32 16	1000	402 00
11 50	21	8 44	51	20 50	81	32 56	1500	603 00
82 00	22	8 84	52	20 90	82	32 96	2000	804 00
23 00	23	9 25	53	21 31	83	33 37	3000	1206 00
64 00	24	9 65	54	21 71	84	33 77	4000	1608 00
05 00	25	10 05	55	22 11	85	34 17	5000	2010 00
46 00	26	10 45	56	22 51	86	34 57	6000	2412 00
37 00	27	10 85	57	22 91	87	34 97	7000	2814 00
28 00	28	11 26	58	23 32	88	35 38	8000	3216 00
39 00	29	11 66	59	23 72	89	35 78	9000	3618 00
10 00	30	12 06	60	24 12	90	36 18	10000	4020 00

# A COMPARATIVE TABLE OF FRENCH AND ENGLISH MEASURE.

METRES INTO YARDS. ONE METRE = 39.37 INCHES.

Metres.	Yards. Inches.	Metres.	Yards. Inches.	Metres.	Yards. Inches.
1	1 3	38	41 20	75	82 1
2	2 7	39	42 23	76	83 4
3	3 10	40	43 27	77	84 7
4	4 13	41	44 30	78	85 11
5	5 17	42	45 34	79	86 14
6	6 20	43	47 01	80	87 18
7	7 24	44	48 04	81	88 21
8	8 27	45	49 08	82	89 24
9	9 30	46	50 11	83	90 28
10	10 34	47	51 14	84	91 31
11	12 1	48	52 18	85	92 34
12	13 4	49	53 21	86	94 02
13	14 8	50	54 25	87	95 05
14	15 11	51	55 28	88	96 09
15	16 15	52	56 31	89	97 12
16	17 18	53	57 35	90	98 15
17	18 21	54	59 02	91	99 19
18	19 25	55	60 05	92	100 22
19	20 28	56	61 09	93	101 25
20	21 31	57	62 12	94	102 29
21	22 35	58	63 15	95	103 32
22	24 2	59	64 19	96	105 00
23	25 6	60	65 22	97	106 03
24	26 9	61	66 26	98	107 06
25	27 12	62	67 29	99	108 10
26	28 16	63	68 32	100	109 13
27	29 19	64	70 00	200	218 26
28	30 22	65	71 03	300	328 03
29	31 26	66	72 06	400	437 16
30	32 29	67	73 10	500	546 29
31	33 32	68	74 13	600	656 06
32	35 00	69	75 17	700	765 19
33	36 3	70	76 20	800	874 32
34	37 7	71	77 23	900	984 09
35	38 10	72	78 27	1000	1093 22
36	39 13	73	79 30	1500	1640 15
37	40 17	74	80 33	2000	2187 08



**SPECIAL AFFIDAVIT REQUIRED WHEN GOODS ARE  
USED FOR A SPECIFIED MANUFACTURING  
PURPOSE AT SPECIAL RATE OF DUTY.**

---

I, (1) the undersigned, importer of the (2)  
mentioned in this entry, do solemnly (3) that such (4)  
are imported by me for the manufacture of (5) in my own  
factory, situated at (6) and that no portion of the same  
will be used for any other purpose or disposed of until so manu-  
factured.

- (1) Name of importer.
- (2) Name of the goods or articles.
- (3) Swear or affirm.
- (4) Name of the goods or articles.
- (5) Name of the goods to be manufactured.
- (6) Name of the place, county and province.